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In the Supreme Court, Nova Scotia.

IN THE MATTER OF

The Assessment of George C. Wiggins
by the Town of Windsor.

Cause:

GEORGE C. WIGGINS, *Plaintiff,*

vs.

THE TOWN OF WINDSOR,
Defendant.

PLAINTIFF'S AFFIDAVITS.

GEO. H. KING,	- - - - -	Plaintiff's Attorney.
W. M. CHRISTIE,	- - - - -	Defendants'

HALIFAX, N. S.

WM. MACNAB, LAW PRINTER, PRINCE STREET.
1882.

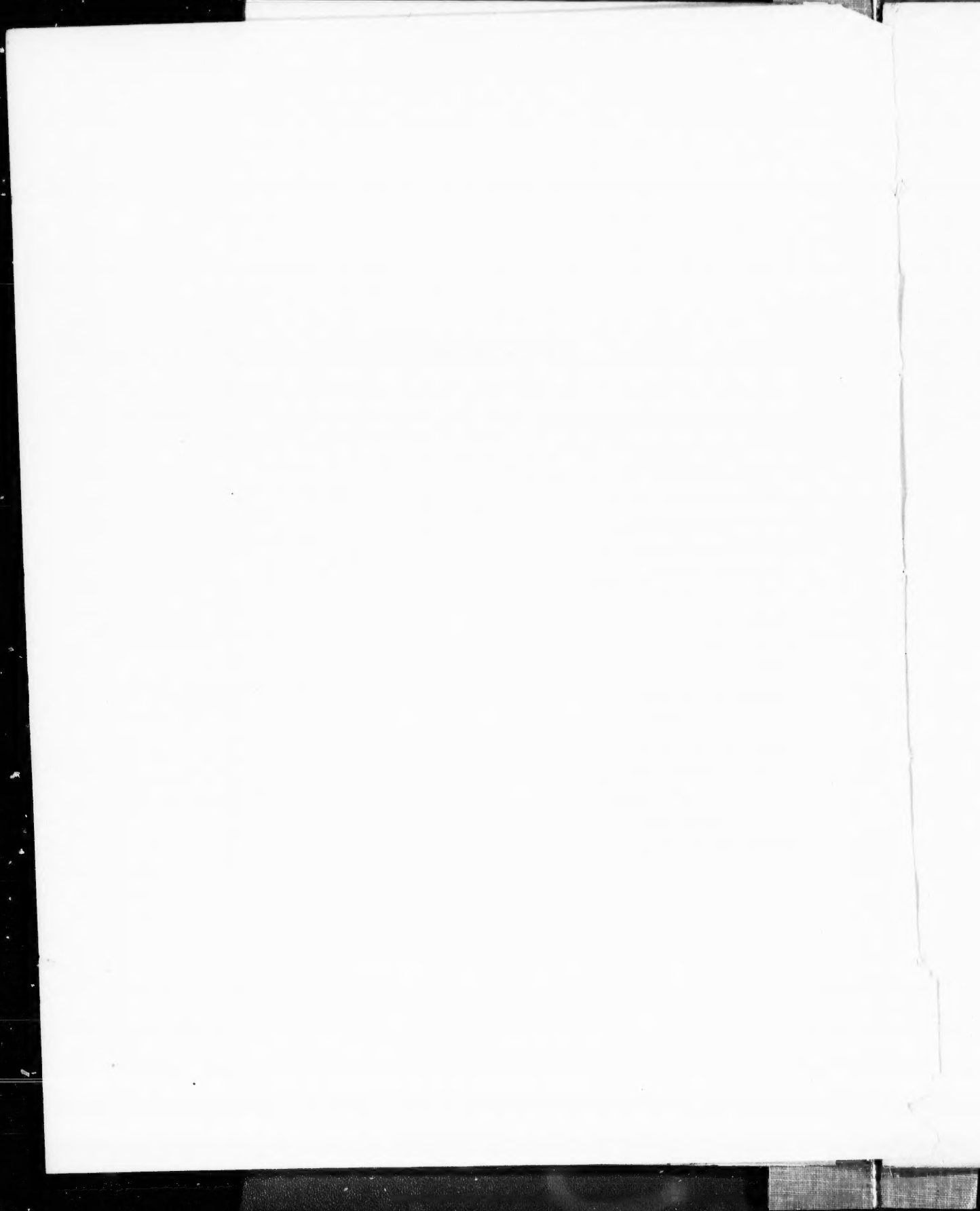
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Order Nisi to Quash Assessment.

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HALIFAX, SS.

IN THE SUPREME COURT, 1881.

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In the matter of the Assessment of GEORGE C. WIGGINS by the Town of Windsor.

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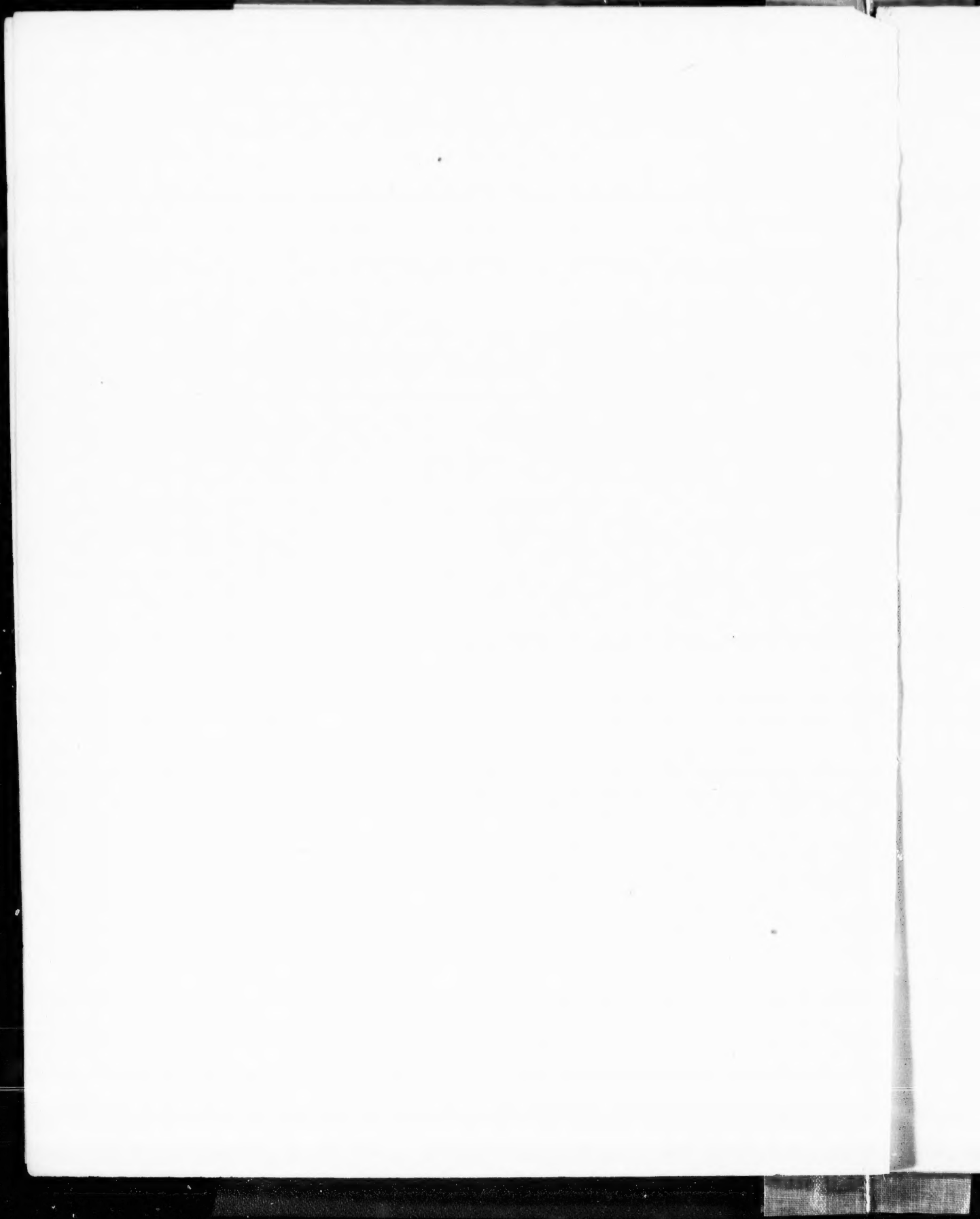
GEORGE C. WIGGINS,

vs.

THE TOWN OF WINDSOR.

On hearing read the Writ of *Certiorari* herein, and the affidavit on which the same was granted, and the return and the assessment roll and other documents returned to this Court therewith, and the two several affidavits of George C. Wiggins, and the affidavits of Isaac Carver, William O'Brien, Charles J. Wilkins and John Jenkins, and the exhibits annexed, and the Bye-laws of the Town of Windsor, and on motion, it is ordered that said assessment and all proceedings thereunder be quashed and set aside, or so much thereof as relates to the assessment of the property of said George C. Wiggins; or that the assessment of the real and personal property and shipping of said George C. Wiggins upon said Roll be reduced to such amount as to this Court may seem just and proper, upon the grounds following:—

1. Because said Assessment Roll was illegally and improperly made and not in accordance with the Act incorporating the Town of Windsor, and the Bye-laws under which the same was made were and are *ultra vires* and illegal. 10
2. Because the property of said George C. Wiggins, set forth in said Roll, is not valued or assessed according to law. 20
3. Because the valuation and assessment of said property is not made upon a proper principle or basis, nor in proportion to the principle nor basis of valuation adopted in valuing the other property assessed upon said Roll.
4. Because there is no fixed basis or principle of valuation of the property of the ratepayers mentioned in said Roll, and the assessment is not a fair and equal assessment.
5. Because the property of said George C. Wiggins has been overvalued on said Roll, and, compared with the valuation of the property of other ratepayers, is excessive and unjust. 30



It is further ordered that the costs of the *Certiorari* and of these proceedings be paid by the Town of Windsor, unless cause to the contrary be shewn before this Court at Halifax, within the next four days of this present term.

Dated at Halifax, this tenth day of January, A. D., 1881.

On motion of Mr. RIGBY for Mr. Wiggins.

By the Court,

M. I. WILKINS.

Prothy.

WRIT OF CERTIORARI.

HALIFAX, SS.

IN THE SUPREME COURT.

40

VICTORIA, *by the grace of GOD, of the United Kingdom of Great Britain and Ireland, Queen, etc.*

TO EDWARD DIMOCK, Esquire, Warden of the Town of Windsor, and ANDREW P. SHAND, ALLEN HALEY, JOHN W. WEBB, CHARLES S. WILCOX, WILLIAM CURRY and SHUBEL DIMOCK, Esquires, Town Councillors of said Town, all of said Town of Windsor, and in the County of Hants,

GREETING.

We being willing for certain causes to be certified of the Assessment Roll of said Town of Windsor for this present year on account of and touching the assessment of Geo. C. Wiggins, of said Town of Windsor, Farmer, command you that you send to our Justices of our Supreme Court at Halifax, within ten days after the service of this writ, together with this writ, the said Assessment Roll, and all and every rate or rates levied thereon or thereunder, and all proceedings for the collection thereof, and all certificates, notices, papers and proceedings touching the said Roll, and the assessment of said George C. Wiggins, and any warrant issued for the collection of said rates from the said George C. Wiggins as fully and entirely as they remain before you, by whatever names the parties may be called therein, together with this writ, that we may further cause to be done thereupon what of right we shall see fit to be done.

Issued at Halifax, this 11th day of September, A. D., 1880.

60

(Sgd.) M. I. WILKINS,

GEORGE H. KING,

Prothy.

Atty. of said George C. Wiggins.

SUPREME COURT.

Re-Assessment of G. C. Wiggins.

On reading the affidavit of George C. Wiggins, with the annexed exhibits, I do hereby allow the within writ this 11th day of September, A. D., 1880. The said George C. Wiggins, at whose instance the same is issued, having been delivered to bail to John Doull and William H. Hart, both of the City of Halifax, Merchants, in the sum of four hundred dollars fixed by me, and which security I hereby approve of. 70

(Sgd.) R. L. WEATHERBE.

I served Edward Dimock, Esquire, the within named Warden of the Town of Windsor, with the original writ in this cause ; also, each of the within named Councilors with a true copy of the same, on the 13th day of September, A. D., 1880.

EDWARD CURRY,
Sheriff.

Travel..... 20
Service. . . 4.90
\$5.10

80

HALIFAX, SS.

I, George C. Wiggins, of Windsor, in the County of Hants, Farmer, make oath and say as follows:—

1st. I am a freeholder residing in the town of Windsor, where I have resided for nine years past.

2nd. I say that annexed hereto, and marked "A" is a true copy of a notice of appeal, with affidavit in verification, which were subscribed and sworn to by me on the ninth day of March, last past, which said notice and affidavit were read in support of my appeal from assessment before the persons constituting the Court of Appeal from assessment for the town of Windsor, on Monday the twenty-second day of March last past. 90

3rd. I say that my real estate was assessed by the assessors appointed by the Town Council of the Town of Windsor, for this year, at the sum of nine thousand three hundred dollars ; my personalty at two thousand dollars, and my shipping at two thousand seven hundred and seventy seven dollars. Against which assessment I appealed, as aforesaid, and said assessment was confirmed by said Court of Appeal, and by said Town Council.

I say that at the time of said assessment my Real Estate, situate in the town of Windsor, aforesaid, consisted altogether of about thirty-two acres of land, with the buildings thereon, purchased at different times, and for which I paid eleven thousand eight hundred dollars, but part of which I was compelled to purchase at an exorbitant price, to save the same from getting into the hands of persons by whom the same would be used in a way that would depreciate the other Real Estate then owned by me, and at the time of said assessment, part of said Real Estate was in the occupation of my tenant, John Cox, Senior, and was assessed to the said John Cox, Senior, in said roll, at the sum of one thousand dollars.

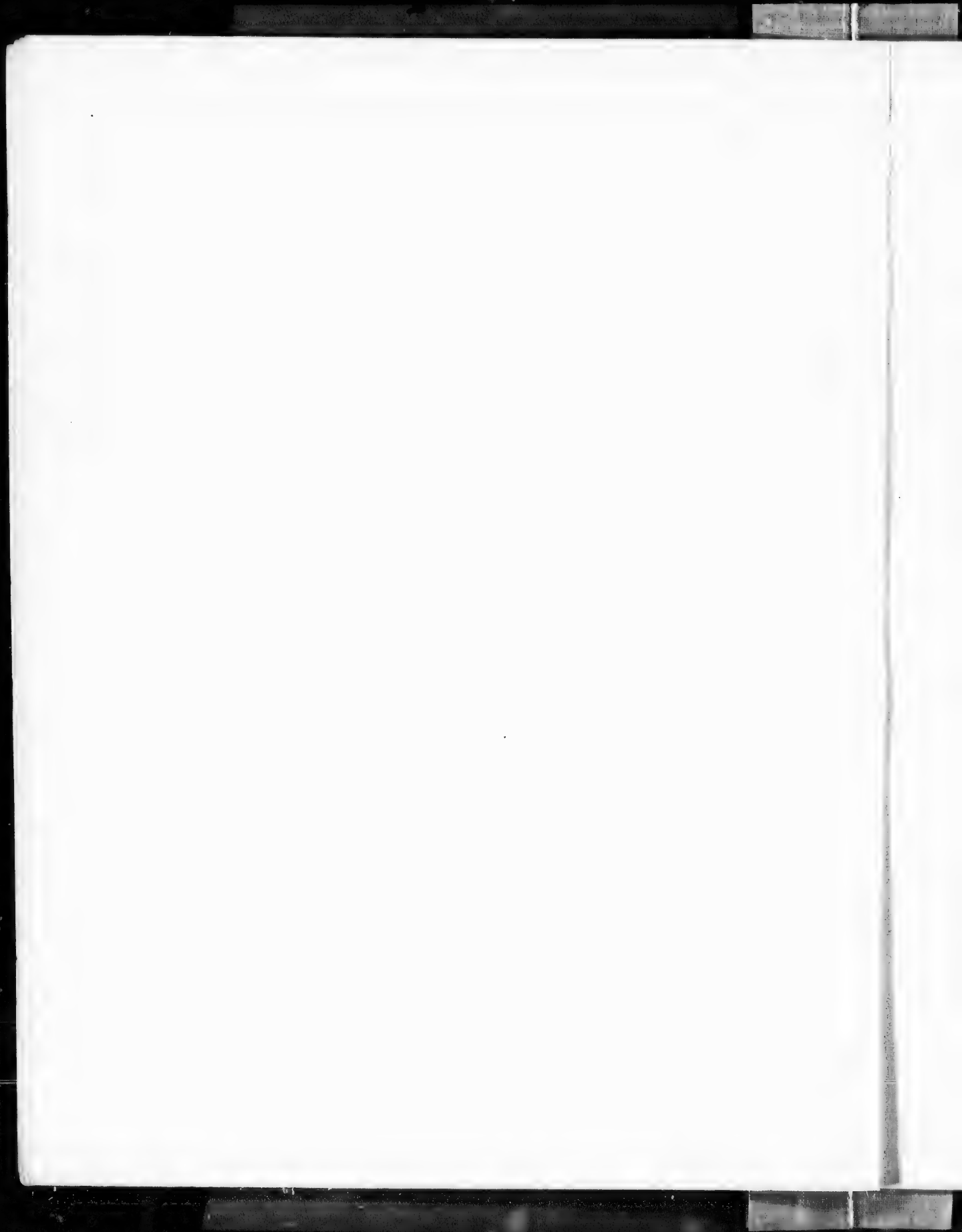
4th. I say as aforesaid, that I appealed from said assessment to said Court of Appeal, upon the grounds set forth in said copy of notice hereto annexed, and which grounds I fully established before said Court, as I verily believe, and while by the assessment, as confirmed by said Court of Appeal, and according to which I have since been rated, my assessable real estate has been assessed at an amount nearly approximating its full cash value, other persons have been assessed upon their Real Estate at one half, and in many cases less than one half of the actual cash value thereof, and no other person has been assessed upon as high a percentage of the value of their property as I have been, as I verily believe, and in consequence of such assessment I will be compelled to pay very much higher rates than I ought to pay, in comparison with the value of my property, and said assessment is inequitable and unjust, and not made upon any proper basis or principle.

5th. That the Real estate of John W. Maxner, a ratepayer in said town of Windsor, was assessed at the same assessment, at six thousand and eight hundred dollars, whereas the said Real Estate, with the exception of three acres of dyke, assessed at three hundred dollars, was purchased by said John W. Maxner for sixteen thousand dollars, in the year eighteen hundred and seventy two, and the same has not deteriorated in value, but rather been improved.

6th. That the Real Estate of J. A. Shaw, in occupation of E. S. Smith, is assessed upon the same Roll, at one thousand four hundred dollars, whereas the said Real Estate was purchased by the said J. A. Shaw for the sum of three thousand and six hundred dollars, and for which, I am informed, a rental of two hundred and fifty dollars a year is paid, and the value of the same has not since decreased.

7th. That the Real Estate of Edward O'Brien, in occupation of William O'Brien, junior, is assessed in said Roll at six thousand dollars, whereas the same, with the addition of twelve acres of Dyke, occupied by James Orr, and assessed at twelve hundred dollars, was purchased by said Edward O'Brien for thirteen thousand dollars, in the year eighteen hundred and seventy-seven.

8th. That the Dyke land of Patrick Rooney, mentioned in said Roll as fifty-three acres and one-half, is, with the farm, assessed at five thousand dollars, whereas, the value of fair dyke is two hundred dollars an acre, and as I am informed, and believe, the Commissioners of Dyke lands compute the same, not by the superficial acre, but in many cases, where the quality of the same is poor, at a less quantity than the actual amount, in order to equalize the same with fair Dyke, as one instance of which I cite



the case of Nathaniel McHeffey, of Windsor, who owns and occupies from six to nine acres of inferior Dyke, which extends on the easterly side of my property nearly the whole length, is set down by the Dyke Commissioners at three acres, to equalize it in value with good Dyke.

9th. That the Real Estate of John Daniels is assessed upon said Roll at three thousand Dollars, whereas the said Real Estate was purchased by said Daniels in the year eighteen hundred and sixty-nine, for the sum of seven thousand dollars, and is worth as much now.

10. That the dyke land of Bennett Smith, mentioned in said Roll as fifty-five acres, with farm, is assessed at six thousand dollars, whereas the actual value of the same is far more. 150

11. That the real estate of Harry Murphy is assessed upon said Roll at two thousand five hundred dollars, whereas the same was purchased by him for the sum of five thousand dollars, in the year one thousand, eight hundred and seventy-eight.

12. That the store occupied by Elijah Harris has been assessed in said roll at eight hundred dollars whereas the said Elijah Harris pays the annual rental of one hundred and eighty dollars therefor; that William K. McHeffey pays the annual rent¹ of two hundred and forty dollars for the store occupied by him in Windsor, whereas the said store is only assessed at the sum of twelve hundred dollars. That Allen Haley pays on account of himself and the Shipowners' Marine Insurance Company, for the office occupied by him in Windsor, the annual rental of two hundred dollars, whereas the said office is assessed only at the sum of one thousand dollars, while John Cox, senior, my tenant before spoken of, pays me an annual rental of eighty dollars for the property occupied by him, and said property is assessed at one thousand dollars. The property as above referred to as occupied by Allen Haley is owned by J. A. Shaw, one of the assessors for this current year. 160

13. As will appear by said Roll, and as I believe, there are many other instances of improper, excessive and disproportionate valuation of real estate, which I shall be enabled to establish by proof.

That the valuation of my personal property is, as I believe, not in proportion with the valuation generally of the personal property of other ratepayers mentioned in said Roll, and is upon a much higher percentage than that of the other ratepayers, as I verily believe. 170

14. That an additional sum of two thousand five hundred and fifty dollars has been assessed upon my real estate since the last assessment in the year one thousand eight hundred and seventy-nine, whereas I have not acquired any real estate since said time, nor has my real estate since said time been improved, except by the erection of a hay barn and hot-bed, costing under three hundred dollars; that the total amount of the assessment of real estate, as appears by the Assessment Roll, for the year eighteen hundred and eighty is \$501,750, whereas it appears by the Assessment Roll for the year one thousand eight hundred and seventy-nine that the total amount assessed upon real estate for that year was \$493,975.00, making the increase for the year one thousand, 180

eight hundred and eighty only the sum of \$7,775, towards which increase my property contributed, as aforesaid, to the amount of \$2,550.00, and that between the making of the said two assessments buildings exceeding in value the sum of ten thousand dollars have been erected in said Town of Windsor.

15. I say that I caused my notice of Appeal, with the affidavit in verification thereof, copies whereof are annexed, to be duly entered with the Town Clerk for the Town of Windsor, on or about the ninth day of March last, and on Monday, the twenty-second day of March last, I appeared with my counsel before the Court of Appeal, before mentioned, and fully presented before the said Court the objections to the assessment of my real and personal property as set forth in said notice of Appeal, but said Court of Appeal confirmed said assessment, as before mentioned, which was afterwards confirmed by said Town Council, and according to which I have since been rated by said Town Council, and said rates sought to be collected from me, and which amount altogether to the sum of one hundred and forty dollars. 190

16. I say that said Court of Appeal was appointed and acted under certain bye-laws passed by the Town Council of said Town of Windsor, which bye-laws are contained in the exhibit hereunto annexed, and the by-laws referring to said Court being sub-section 10 of section 4 on page 7 of said exhibit, but I say that no witnesses examined before said Court were sworn. 200

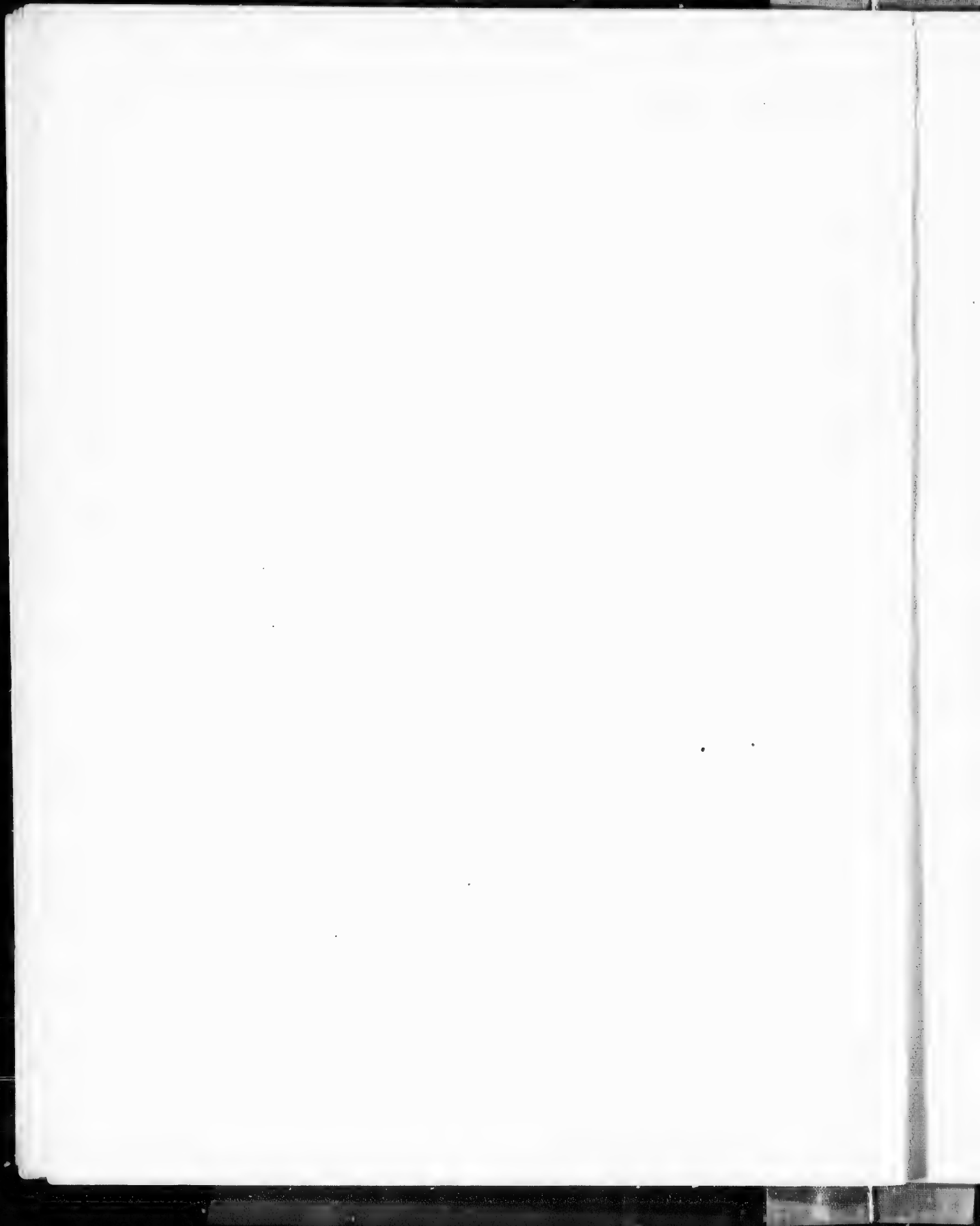
17. I lastly say that the merits of this case will come properly in judgment before this honorable Court, as I advised and verily believe.

GEO. C. WIGGINS.

Sworn before me at Halifax, in the County of Halifax,
this tenth day of September, A. D., 1880.

C. M. NUTTING.

*Commissioner of the Supreme Court for the
County of Halifax.*



"A."—C. M. N.

Affidavits, etc., for Certiorari.

210

HANTS S.S.
WINDSOR.

In the matter of the Assessment of the Town of Windsor for the year 1880.

Take notice that I, Geo. C. Wiggins, of Windsor, in the County of Hants, one of the ratepayers mentioned and set down in the Assessment Roll for the Town of Windsor for the present year, do hereby appeal against the assessment of real and personal property, and shipping, therein set forth, and more particularly against the assessment of real and personal property and shipping belonging to me, and therein mentioned, on the following grounds:—

220

1 That neither the real estate, personal property or shipping mentioned and set forth in said Roll are valued or assessed according to law and the statutes of this Province now in force in relation thereto.

2. That the said assessment is not made upon a proper principle or basis.

3. That there is no fixed basis or principle of valuation of the property of the ratepayers mentioned in said Roll.

4. That the said assessment is not a fair and equal assessment.

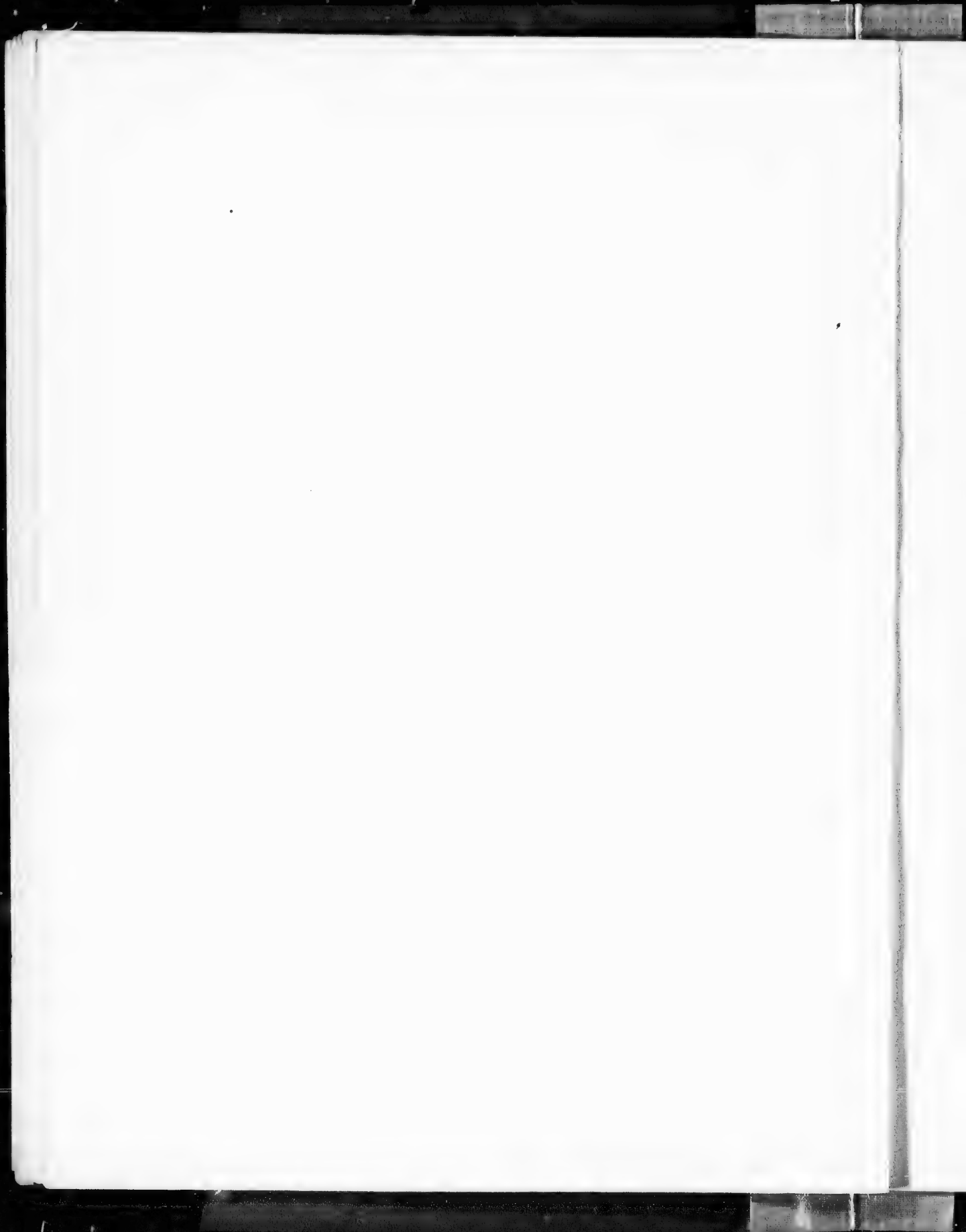
5. That the valuation of my real estate in said Roll as compared with that of others is excessive, and as regards the same I have been overcharged.

6. That an additional sum of two thousand five hundred and fifty dollars has been assessed upon my real estate since the last assessment in the year 1879, whereas I have not acquired any real estate since said time, nor has my real estate since said time been improved to a greater amount than the sum of three hundred dollars, or thereabouts.

7. That the valuation of said real estate is not in proportion with the valuation set upon the real estate of other ratepayers mentioned in said Roll.

8. That as appears by said Roll the assessment of real estate in the said Town of Windsor, is based generally upon a valuation thereof at one-half, and in many cases, less than one-half, of the actual value of the same, whereas my assessable real estate has been estimated in said Roll at an amount nearly approximating to its full cash value, being a different valuation from that of other ratepayers in said Town, which said assessment is excessive, unequal and disproportionate.

240



9. That the valuation of my personal property is not in proportion, as I believe, with the valuation generally of the personal property of other ratepayers mentioned in said Roll—the valuation of my said personal property being upon a higher percentage than that of many others as I believe.

Dated at Windsor, this 9th day of March, A. D., 1880.

GEO. C. WIGGINS.

To the Town Clerk of the Town of Windsor.

HANTS S.S.
WINDSOR.

250

In the matter of the Assessment of the Town of Windsor for the year 1880.

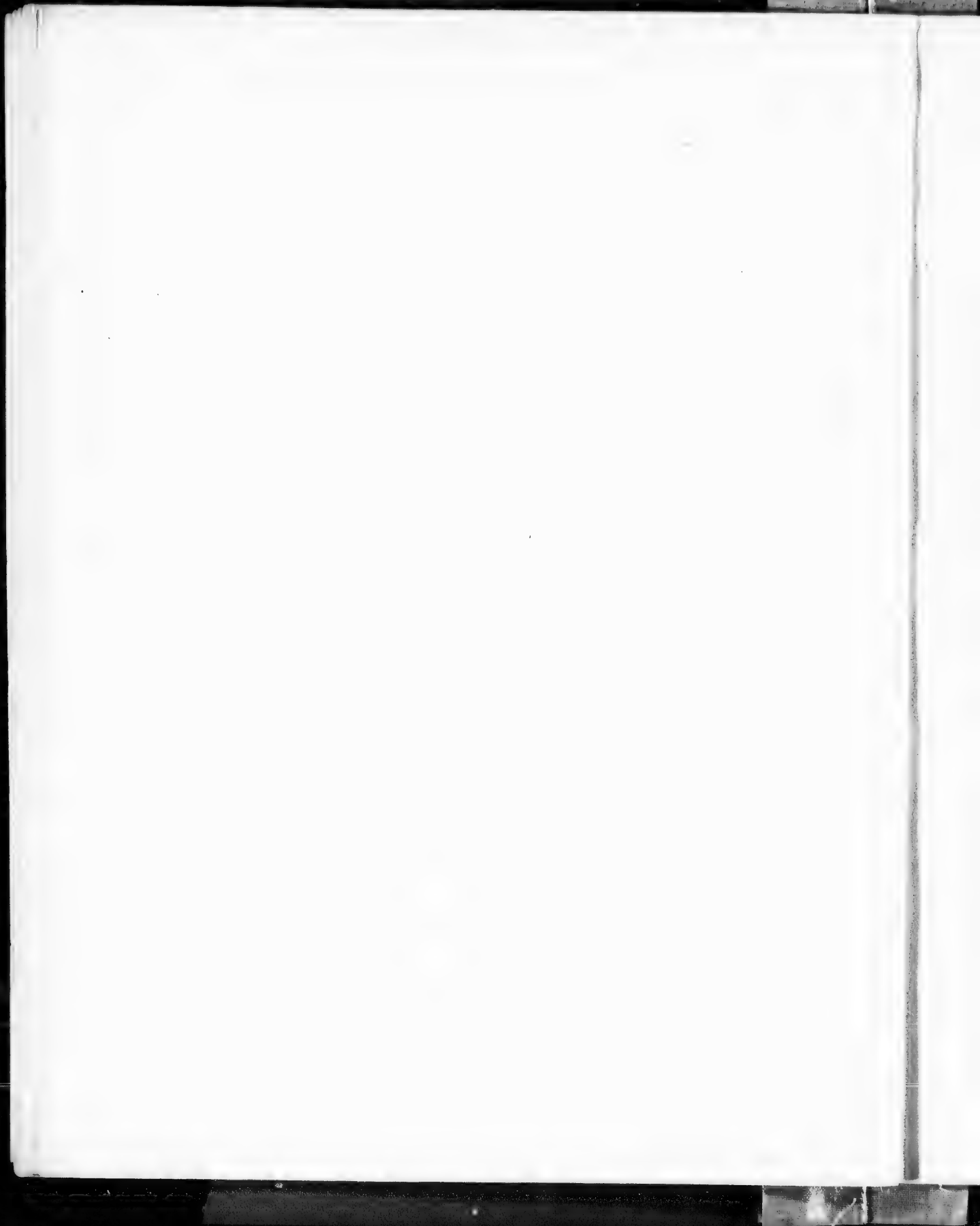
I, George C. Wiggins, of Windsor, in the County of Hants, farmer, one of the ratepayers residing in Ward 3 in the said Town of Windsor, make oath and say that I am dissatisfied with, and feel aggrieved by the assessment of the said Town of Windsor for the present year, and that I verily believe that I have been overcharged in said assessment, and I appeal therefrom on the grounds set forth in the foregoing notice.

GEO. C. WIGGINS.

Sworn before me, at Windsor, in the County of Hants,
this 9th day of March, A. D., 1880.

260

(Sgd.) H. PRYOR ALMON, J. P.



Affidavit of Wiggins.

HALIFAX, SS.

IN THE SUPREME COURT, 1880.

In the matter of the Assessment of GEORGE C. WIGGINS by the Town of Windsor.

GEORGE C. WIGGINS, *Plaintiff,*

vs.

THE TOWN OF WINDSOR, *Defendants.*

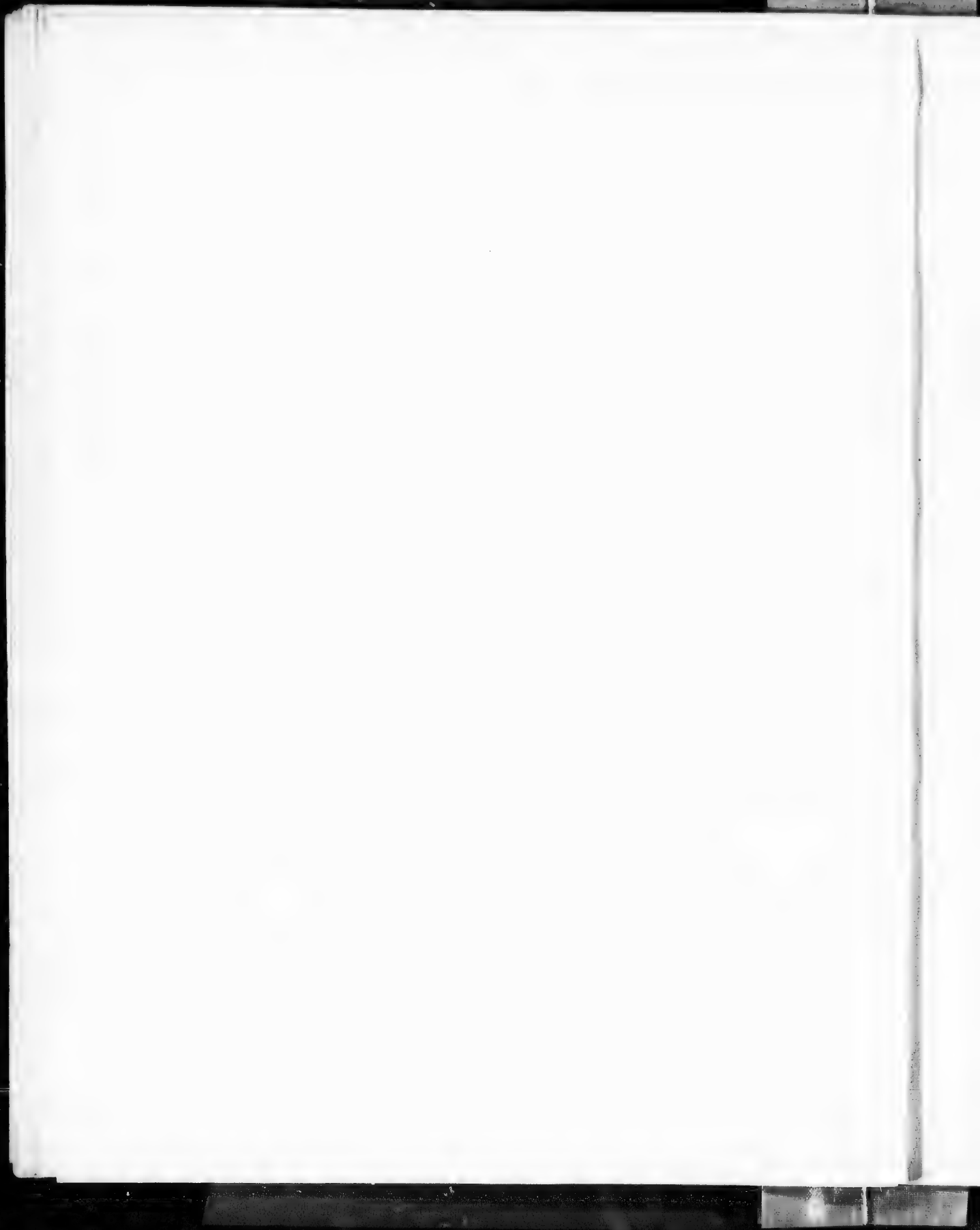
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I, George C. Wiggins, of Windsor, in the County of Hants, farmer, make oath and say as follows:—

1. I am a freeholder residing in the Town of Windsor, where I have resided for nine years past.

2. I say that annexed hereto, and marked "A," is a true copy of a notice of Appeal with affidavit of verification, which were subscribed and sworn to by me on the ninth day of March last past, which said notice and affidavit were read in support of my appeal from assessment before the persons constituting the Court of Appeal from assessment for the Town of Windsor, on Monday, the twenty-second day of March last past. 280

3. I say that my real estate was assessed by the the assessors appointed by the Town Council of the Town of Windsor, for this year, at the sum of nine thousand three hundred dollars, my personalty at two thousand dollars, and my shipping at two thousand seven hundred and seventy-seven dollars, against which assessment I appealed as aforesaid; and said assessment was confirmed by said Court of Appeal and by said Town Council. I say that at the time of said assessment my real estate, situate in the Town of Windsor, aforesaid, consisted altogether of about thirty-two acres of land, with the buildings thereon, purchased at different times, and for which I paid eleven thousand eight hundred dollars, but part of which I was compelled to purchase at an exorbitant price to save the same from getting into hands of persons by whom the same would be used in a way that would depreciate the other real estate then owned by me, and at the time of said assessment part of said real estate was in the occupation of my tenant, John Cox, senior, and was assessed to the said John Cox, senior, in said roll at the sum of one thousand dollars. 290



4. I say, as aforesaid, that I appealed from said assessment to said Court of Appeal upon the grounds set forth in said copy of notice, hereto annexed, and which grounds I fully established before said Court, as I verily believe, and while, by the assessment as confirmed by said Court of Appeal, and according to which I have since been rated, my assessable real estate has been assessed at an amount nearly approximating its full cash value, other persons have been assessed upon their real estate 300 at one-half, and in many cases, less than one-half of the actual cash value thereof, and no other person has been assessed upon at as high a percentage of the value of their property as I have been, as I verily believe, and in consequence of such assessment I will be compelled to pay very much higher rates than I ought to pay in comparison with the value of my property, and said assessment is inequitable and unjust, and not made upon any proper basis or principle.

5. That the real estate of John W. Maxner, a ratepayer in said Town of Windsor, was assessed at the same assessment, at six thousand and eight hundred dollars, whereas the said real estate, with the exception of three acres of dyke, assessed at three hundred dollars, was purchased by said John W. Maxner for sixteen thousand dollars in the 310 year eighteen hundred and seventy-two, and the same has not deteriorated in value but rather been improved.

6. That the real estate of J. A. Shaw, in occupation of E. and S. Smith, is assessed upon the same Roll at one thousand four hundred dollars, whereas the said real estate was purchased by the said J. A. Shaw for the sum of three thousand and six hundred dollars, and for which, I am informed, a rental of two hundred and fifty dollars a year is paid, and the value of the same has not since decreased.

7. That the real estate of Edward O'Brien, in occupation of William O'Brien, junior, is assessed in said Roll at six thousand dollars, whereas the same, with the addition of twelve acres of dyke occupied by James Orr, and assessed at twelve hundred 320 dollars, was purchased by said Edward O'Brien for thirteen thousand dollars in the year eighteen hundred and seventy-seven.

8. That the dyke land of Patrick Rooney, mentioned in said Roll as fifty-three acres and one half, is, with the farm, assessed at five thousand dollars; whereas the value of fair dyke is two hundred dollars an acre, and, as I am informed, and believe, the Commissioners of Dyke lands compute the same, not by the superficial area, but in many cases where the quality of the same is poor at a less quantity than the actual amount, in order to equalize the same with fair dyke; as one instance of which, I cite the case of Nathaniel McHefey, of Windsor, who owns and occupies from six to nine acres of inferior dyke, which extends on the easterly side of my property, nearly the whole length, is set 330 down by the dyke Commissioners at three acres to equalize it in value with good dyke.

9. That the real estate of John Daniels is assessed upon said Roll at three thousand dollars, whereas the said real estate was purchased by said Daniels in the year eighteen hundred and sixty-nine for the sum of seven thousand dollars, and is worth as much now.



10 That the dyke land of Bennett Smith, mentioned in said Roll as fifty-five acres, with farm, is assessed at six thousand dollars, whereas the actual value of the same is far more.

11. That the real estate of Harry Murphy is assessed upon said Roll at two thousand, five hundred dollars, whereas the same was purchased by him for the sum of 340 five thousand dollars in the year one thousand, eight hundred and seventy-eight.

12 That the store occupied by Elijah Harris has been assessed in said Roll at eight hundred dollars, whereas the said Elijah Harris pays the annual rental of one hundred and eighty dollars therefor. That William K. McHefey pays the annual rental of two hundred and forty dollars for the store occupied by him in Windsor, whereas the said store is only assessed at the sum of twelve hundred dollars. That Allen Haley pays, on account of himself and the Shipowners' Marine Insurance Company, for the office occupied by him in Windsor the annual rental of two hundred dollars, whereas the said office is assessed only at the sum of one thousand dollars, while John Cox, senior, my tenant before spoken of, pays me an annual rental of eighty dol- 350 lars for the property occupied by him, and said property is assessed at one thousand dollars. The property as above referred to as occupied by Allen Haley, is owned by J. A. Shaw, one of the Assessors for this current year.

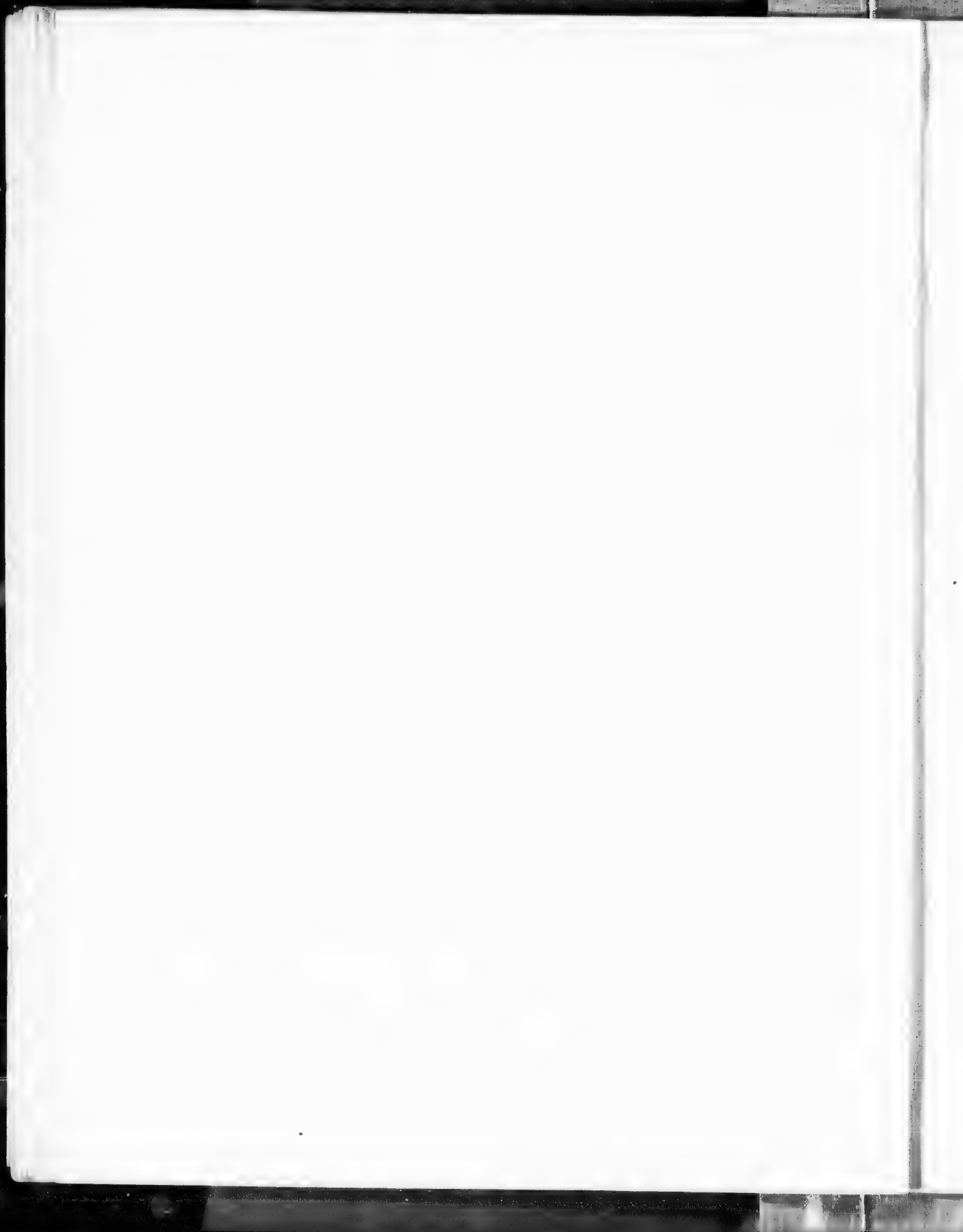
13. As will appear by said Roll, and as I believe, there are many other instances of improper, excessive and disproportionate valuation of real estate, which I shall be enabled to establish by proof.

That the valuation of my personal property is, as I believe, not in proportion with the valuation generally of the personal property of other ratepayers mentioned in said Roll, and is upon a much higher percentage than that of the other ratepayers, as I verily believe.

360

14. That an additional sum of two thousand five hundred and fifty dollars has been assessed upon my real estate since the last assessment in the year one thousand eight hundred and seventy-nine, whereas I have not acquired any real estate since said time, nor has the same been improved, except by the erection of a hay barn and hot-bed, costing under three hundred dollars; that the total amount of the assessment of real estate, as appears by the Assessment Roll, for the year eighteen hundred and eighty is \$501,750, whereas it appears by the Assessment Roll for the year one thousand eight hundred and seventy-nine that the total amount assessed upon real estate for that year was \$493,975.00, making the increase for the year one thousand, eight hundred and eighty only the sum of \$7,775, towards which increase my property 370 contributed, as aforesaid, to the amount of \$2,550.00, and that between the making of the said two assessments, buildings exceeding in value the sum of ten thousand dollars have been erected in said Town of Windsor.

15. I say that I caused my notice of Appeal, with the affidavit in verification thereof, copies whereof are annexed, to be duly entered with the Town Clerk for the Town of Windsor, on or about the ninth day of March last, and on Monday, the twenty-second day of March last, I appeared with my counsel before the Court of Ap-



peal, before mentioned, and fully presented before the said Court the objections to the assessment of my real and personal property as set forth in said notice of Appeal, but said Court of Appeal confirmed said assessment, as before mentioned, which was afterwards 380 confirmed by said Town Council, and according to which I have since been rated by said Town Council, and said rates sought to be collected from me, and which amount altogether to the sum of one hundred and forty dollars.

16. I say that said Court of Appeal was organized and acted under certain bye-laws passed by the Town Council of said Town of Windsor, the bye-law referring to said Court being rule section 10 of Sec. 4 of said bye-laws, a copy of which is hereto annexed and marked "B." but I say that no witnesses examined before said Court were sworn.

17 That at my instance a Writ of *Certiorari* was issued out of this Court, on the 11th day of September now last past, addressed to the Warden and Town 390 Councillors of said Town of Windsor, directing them to send up to this Court here the Assessment Roll of said Town of Windsor for the present year, and certain proceedings relating thereto, which writ having been duly served, a return thereto has been made.

GEO. C. WIGGINS.

Sworn to before me at the city of Halifax, in the County of Halifax,
on this fourteenth day of December, A. D., 1880.

C. M. NUTTING.

*Commissioner of the Supreme Court for the
County of Halifax.*

HANTS, S.S.
WINDSOR.

A-

400

In the matter of the Assessment of the Town of Windsor for the Year 1880.
Take Notice that I, George C. Wiggins, of Windsor, in the County of Hants, one of the rate payers mentioned and set down in the Assessment Roll for the Town of Windsor for the present year, do hereby appeal against the Assessment of Real and personal property and shipping therein set forth and more particularly against the Assessment of real and personal property and shipping belonging to me and therein mentioned on the following grounds.

1. That neither the real Estate personal property or shipping mentioned and set 410 forth in said Roll are valued or assessed according to Law and the Statutes of this Province now in force in relation thereto.

2. That the said Assessment is not made upon a proper principle or basis.



3. That there is no fixed basis or principle of valuation of the property of the rate payers mentioned in said Roll.

4. That the said Assessment is not a fair and Equal Assessment,

5. That the valuation of my real Estate in said Roll as compared with that of others is excessive and as regards the same I have been overcharged.

That an additional sum of two thousand five hundred and fifty dollars has been Assessed upon my Real Estate since the last Assessments in the Year 1879 whereas I 420 have not acquired any real Estate since said time, nor has my real estate since said time been improved to a greater amount than the sum of three hundred dollars or thereabouts.

7. That the valuation of said real Estate is not in proportion with the valuation set upon the real Estate of other rate payers mentioned in said roll.

8. That as appears by said roll the Assessment of Real Estate in the said Town of Windsor is based generally upon a valuation thereof at one half and in many cases less than one half of the actual value of the same whereas my Assessable real Estate has been estimated in said Roll at an amount nearly approximating to its full cash value being a different valuation from that of other rate payers in said Town— which said Assessment is excessive unequal and disproportionate. 430

9. That the valuation of my personal property is not in proportion as I believe with the valuation generally of the personal property of other rate payers mentioned in said Roll, the valuation of my said personal property being upon a higher percentage than that of many others as I believe.

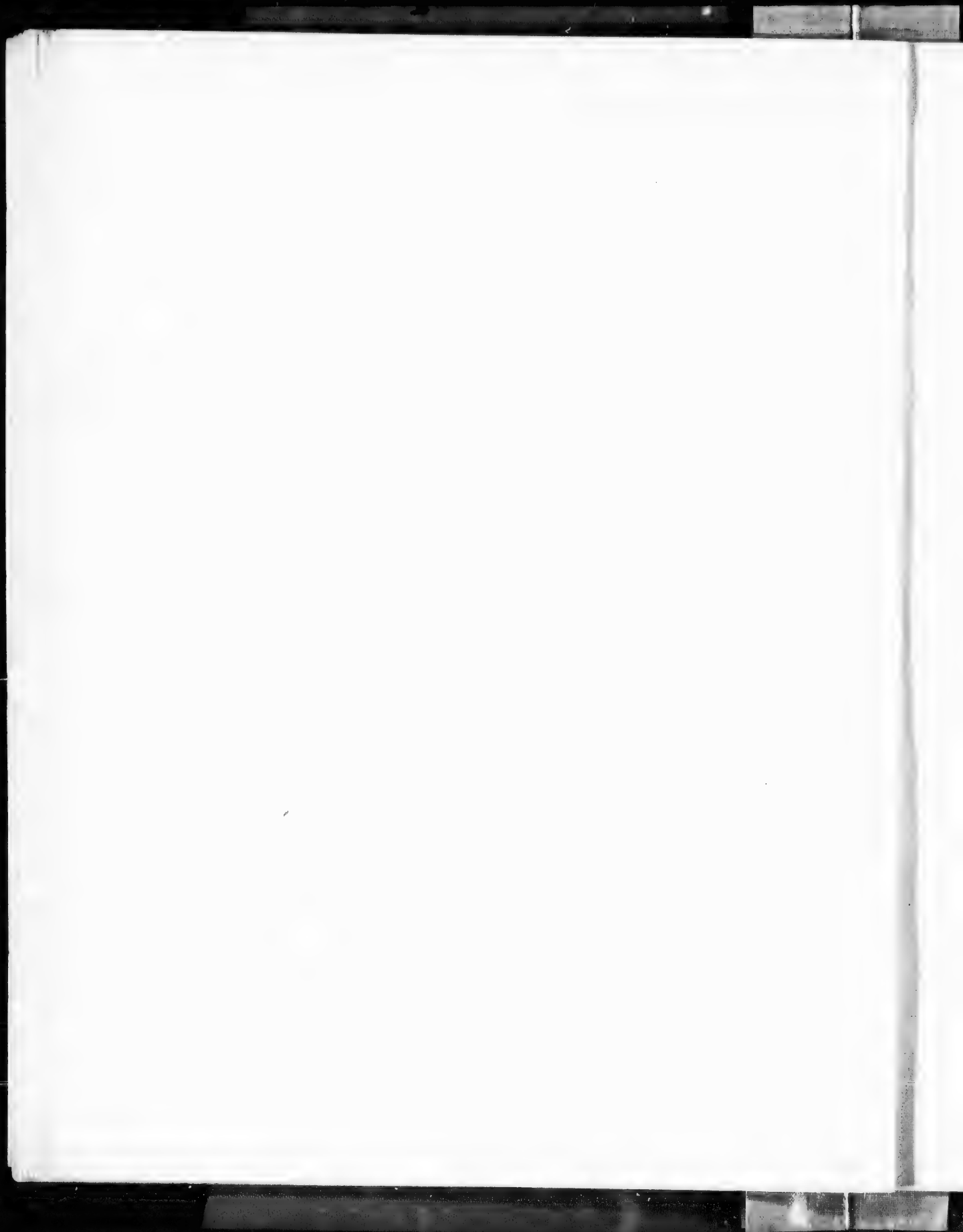
Dated at Windsor this 9th day of March, A. D., 1880.

(Sgd.) GEO. C. WIGGINS,

To the Town Clerk of the Town of Windsor.

B.

SECTION 10.—“The subject matter of such appeal shall be tried by a Court to be composed of three members of the Council to be appointed by the Council and the Re- 440 corder, who, after hearing the complaint and the parties appealing, and the assessors, and any witness adduced by or on behalf of either of them under oath, shall determine the matter, and either confirm, modify or amend the roll accordingly; and if the party appealing shall fail to appear, the Court shall proceed *ex parte*; and if any elector of the Town shall deem that any party has been assessed too low, or has been omitted from said Roll, the Clerk shall, at the request of the elector in writing, give notice to such party and to the assessor, or assessors, of the time when the matter will be tried by the said Court, and the matter shall be decided in the same manner as complaints by a party assessed, and the Roll as finally passed by the Court and certified by the Clerk as so passed shall be valid, and shall bind all parties concerned, notwithstanding any defect or error committed in, or in 450



regard to said Roll. The said Court of Appeal shall also have power, and it shall be their duty, when a property shall have been assessed in the name of a person who is not the proper owner or occupier to transfer the assessment to the proper owner or occupier; when any property has been assessed more than once for the same general assessment, to strike out such as shall be improper or illegal, and to correct any clerical errors made by the assessors in any assessment."

Affidavit of Wiggins.

HALIFAX, SS.

460

IN THE SUPREME COURT, 1880

In the matter of the Assessment of GEO. C WIGGINS, by the Town of Windsor.

GEORGE C WIGGINS, *Plaintiff.*

vs.

THE TOWN OF WINDSOR, *Defendant.*

I George C. Wiggins of the Town of Windsor in the County of Hants at present of the City of Halifax in the County of Halifax Farmer make oath and say,

I say that Mark Curry of The Town of Windsor aforesaid merchant was one of 470 the ward assessors who made up the assessment roll which has been removed into this Court under the writ of Certiorari issued herein at my instance, and Jedediah A. Shaw of said Town of Windsor, Druggist, is the Town assessor by whom the said Roll was made up and the same is signed by both of said persons.

That I enquired of said Mark Curry, a short time since, upon what principle or basis of value the assessment of shipping was made up by said assessors, and he then informed me that the said assessors valued new shipping at the rate of twelve dollars per ton, and each year deducted from such value ten per cent. from the previous year's valuation until the vessel was six years old, when the valuation by such scale being reduced to six dollars and forty cents per ton no further reduction was made, but dur- 480 ing each subsequent year said vessel would be valued for the purpose of assessment at six dollars and forty cents per ton, as aforesaid.

I say that annexed hereto, marked "A," is a correct statement of the shipping owned by said Jedediah A. Shaw, and also by myself, during the year for which said assessment was made, and for which we were each liable to be assessed on said Assessment Roll, as appears in reference to the Registry of Shipping for the Port of Windsor. That said statement also shews the amount for which said Shaw and myself were each



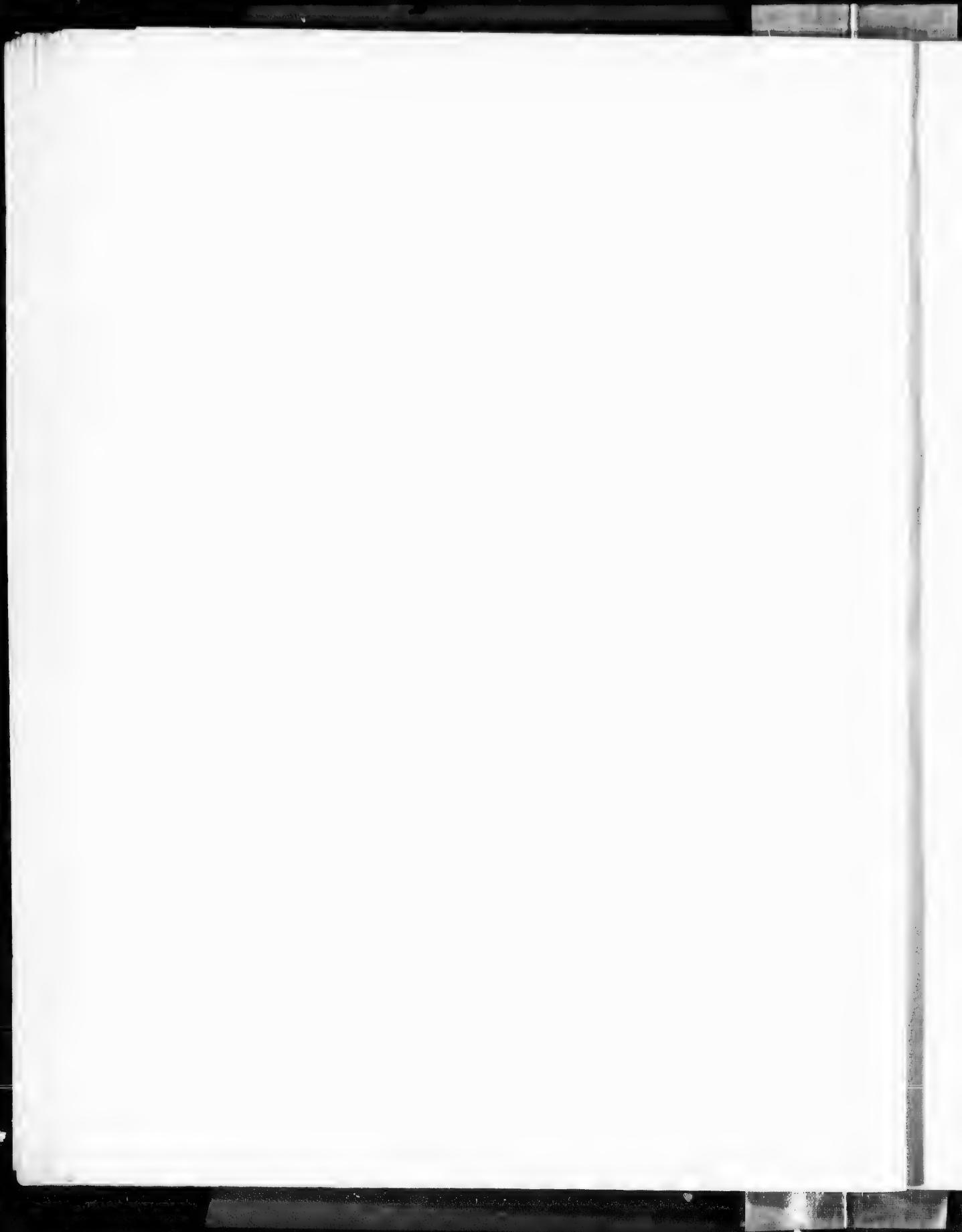
liable to be, and ought to have been, assessed for said shipping according to said principle or basis of valuation explained to me by said Curry, as aforesaid, from it will appear that while I am assessed for my said shipping the said sum of thirty-three dollars and 490 sixty-six cents, less than the value thereof, that said Shaw is assessed for the Shipping owned by him as aforesaid the sum of four thousand six hundred and seventy dollars and ninety-three cents less than the value thereof.

GEO. C. WIGGINS.

Sworn to before me at the City of Halifax, in the County
of Halifax, on this 8th day of January, A. D., 1881.

C. M. NUTTING,

Commissioner of the Supreme Court for the County of Halifax.



A.

Shipping Owned by Jedediah A. Shaw.

500

Year when Regist'd.	NAME.	Tons.	Value per Ton.	Total Value.	No. shares.	Value for Assessment.
1872	Alice Cooper	854	at 6 40	\$ 5,465 60	2	\$ 170 80
1876	Belvidere	761	8 75	6,658 75	2	208 08
1868	Calliope	1202	6 40	7,692 80	2	240 40
1868	C. C. Vanhorn	376	6 40	2,396 40	6	224 65
1867	Hannah Morris	1061	6 40	6,790 40	2	212 20
1877	George Davis	643	9 72	6,249 96	4	390 62
1867	John Mann	1043	6 40	6,665 20	2	208 60
1873	Lizzie Ross	1150	6 40	7,360 00	4	460 00
1877	Sultana	812	9 72	7,892 64	8	986 58
1879	Sultan	1323	12 00	15,876 00	16	3,969 00
1865	Wellington	1005	6 40	6,432 00	2	201 00
1879	Fairmount	1098	12 00	13,166 00	8	1,647 00
						8,918 93

Correct total of Shaw.. \$8,918 93

Amount assessed..... 4,248 00

Difference\$4,670 93

Shipping Owned by G. O. Wiggins.

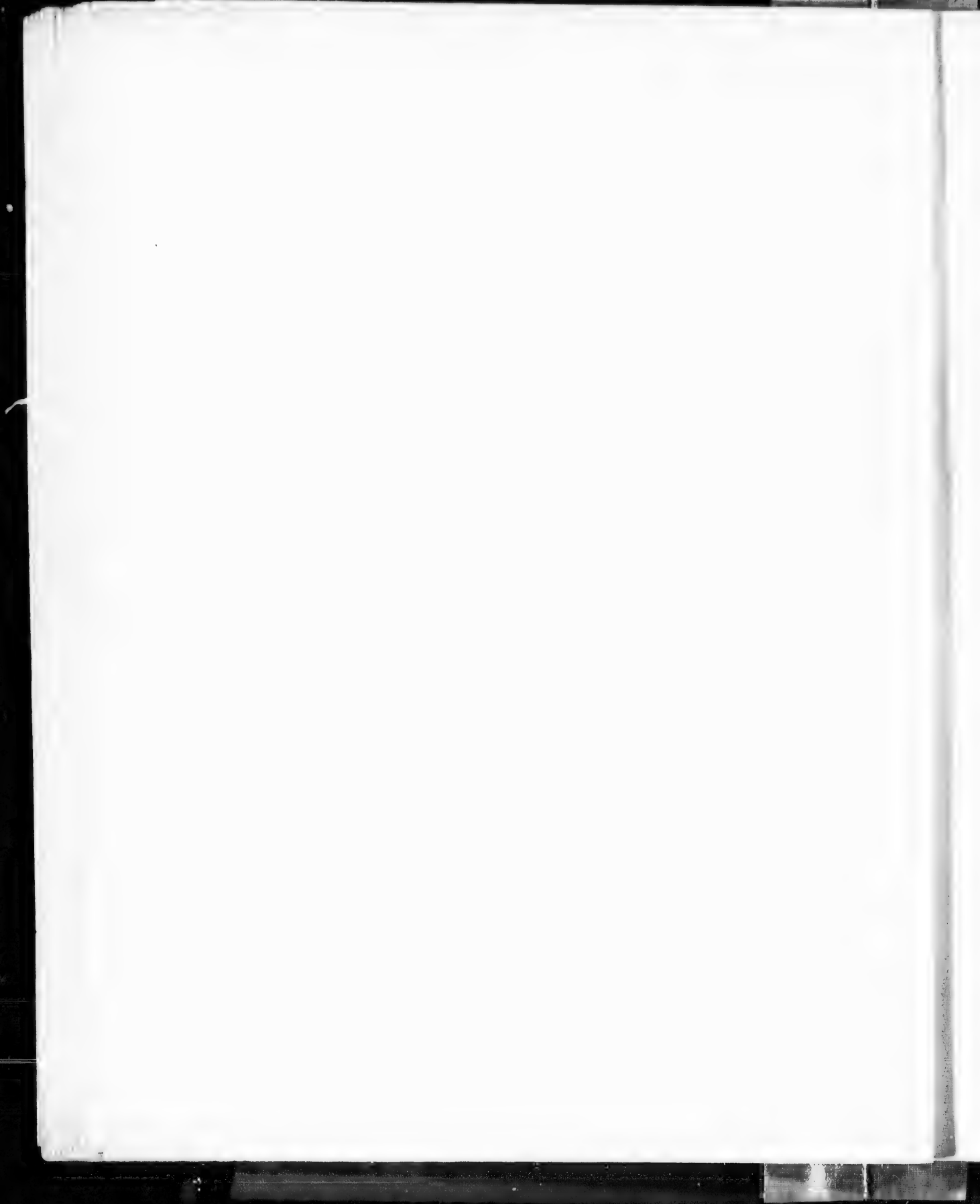
520

1873	Emma Payzant	846	at 6 40	\$ 5,414 40	12	\$ 1,015 20
1872	Mary Wiggins	779	6 40	5,113 60	8	639 20
1875	Mary Fraser	1,174	7 88	9,250 12	8	1,156 26

Correct total of Wiggins\$2,810 66

Amount assessed..... 2,777 00

Difference.\$ 33 66



Affidavit of Isaac Carver.

HALIFAX, SS.

IN THE SUPREME COURT, 1881.

*In the matter of the Assessment of GEORGE C. WIGGINS by the Town of Windsor. 530**Verdict,—*GEORGE C. WIGGINS, *Plaintiff*,*vs.*THE TOWN OF WINDSOR, *Defendants*.

I, Isaac Carver, of Windsor, in the County of Hants, Esquire, make oath and say as follows;—

1st. I am a freeholder residing in the Town of Windsor, where I have resided for seventy years past, and am well acquainted with a large proportion of the properties situate within the Town of Windsor; I am also Prothonotary of the Supreme Court and Clerk of the County Court for the County of Hants. 540

2. I have read the affidavits of George C. Wiggins and John Jenkins, sworn herein, respectively, on the fourteenth and thirtieth days of December last, and I have also carefully examined a copy of the Assessment Roll for said Town of Windsor for the year 1880.

3. On several occasions previous to the present, I have examined the assessments of properties in Windsor and have made myself conversant with the assessed, and also the actual value thereof.

4. I am well acquainted with the property or real estate of said George C. Wiggins, upon which he has been assessed in said Roll at the sum of nine thousand and three hundred dollars, and I say that in my judgment said property or real estate is not 550 worth more than the sum of ten thousand and eight hundred dollars, if it is worth as much.

5. Upon examining the Assessment Roll for said Town of Windsor for the year 1880, I find that the same is made up, in my judgment, in a very irregular manner, and the valuation of property therein is very unequal; that the assessment of real estate

therein is based generally upon a valuation thereof at a sum fifty per cent. less than the actual value and in several instances at a sum two thirds less than the actual value, whereas the real estate of George C. Wiggins is valued therein at a sum entirely disproportionate with, and upon a far higher percentage than that of the majority of the other ratepayers mentioned in said Roll.

6. I further say that the allegations contained in the affidavits of George C. Wiggins and John Jenkins, sworn herein, as aforesaid, are true in substance and present a fair statement of the inequality and irregular character of said assessment.

I lastly say that the assessment of the real estate of George C. Wiggins, as compared with that of the majority of the other ratepayers mentioned in said Assessment Roll for the year 1880, is, in my judgment, disproportionate, unequal and excessive, and that, as regards said real estate, the said George C. Wiggins has been overcharged.

ISAAC CARVER.

Sworn before me at Windsor, in the County of Hants,
this 7th day of January, A. D., 1881.

JAMES PAYNTZ.

570

*Com. for taking affidavits in the Sup. Court
for County of Hants, N. S.*

Affidavit of William O'Brien.

HALIFAX, SS.

IN THE SUPREME COURT, 1880.

In the matter of the Assessment of GEORGE C. WIGGINS by the Town of Windsor.

Cause.—

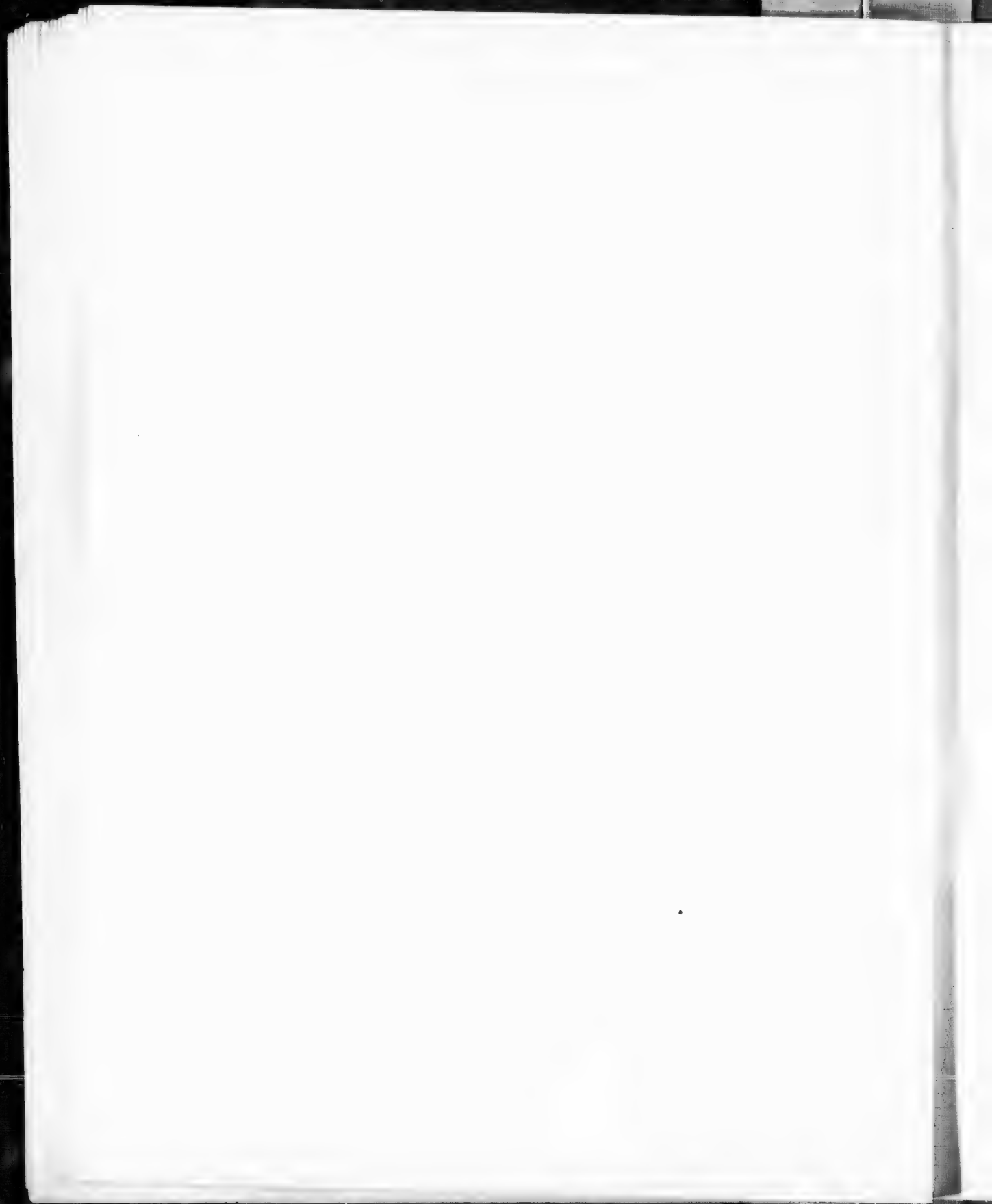
GEORGE C. WIGGINS, *Plaintiff*,

vs.

THE TOWN OF WINDSOR, *Defendants.*

I, William O'Brien, senior, of Windsor, in the County of Hants, farmer, 580
make oath and say as follows:—

1. I am a freeholder residing in the Town of Windsor, where I have resided for the last seventy years past, and am well acquainted with the value of a large proportion of the properties situate within said Town. I have been Clerk of the Peace



for West Hants since the year 1869, and in that capacity have made out the rates from the Assessment Rolls for said West Hants, inclusive of the present Town of Windsor, up to the time of its incorporation, in the year, 187 , from which fact I have had my attention particularly drawn to the assessments and valuations of properties in Windsor aforesaid.

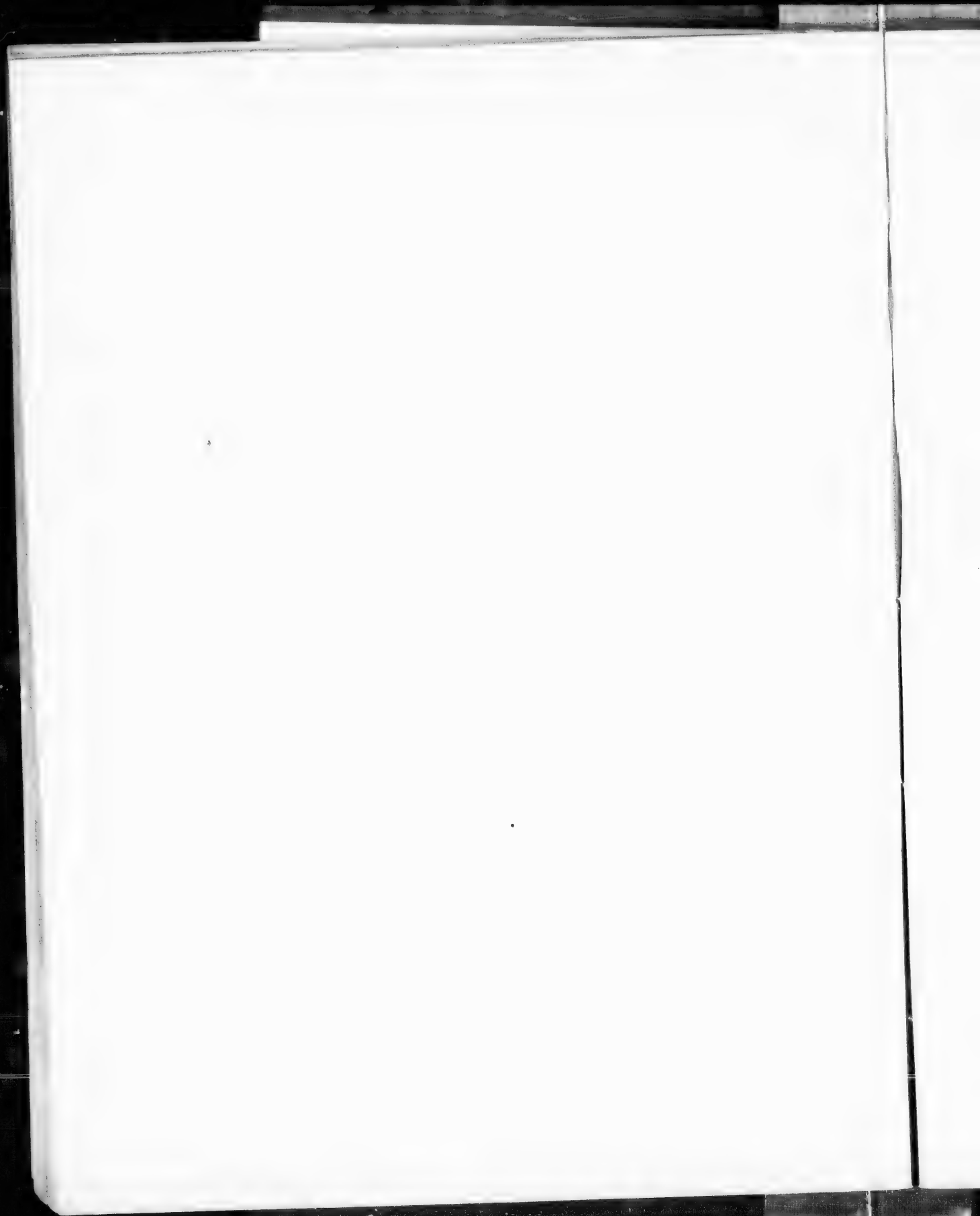
2. I have heard read the affidavit of said Geo. C. Wiggins, made herein on the four- 590
teenth day of December last, and I have also examined a copy of the Assessment Roll for said Town of Windsor for the year 1880.

3. I am acquainted with the property owned by said George C. Wiggins in said Town, upon which he is assessed in said Roll at the sum of nine thousand and three hundred dollars, and I say that, in my estimation and judgment, said property or real estate is not worth more than the sum of ten thousand and eight hundred dollars.

4. Upon examining said Roll, I find that the assessment of real estate in said Town of Windsor for said year 1880 is based generally upon a valuation thereof for less than the actual value of the same, and in many instances the valuation thereof is less than one-half of the actual value, whereas the real estate of said George C. Wiggins is 600
assessed upon a different basis of valuation and upon a far higher percentage than that of the generality of other ratepayers mentioned in said Roll, and as compared with them his assessment is disproportionate and excessive, unequal and unfair, in my estimation and judgment.

4. In proof of the foregoing statement, I adduce the following examples as some of the chief instances which have come to my notice :

I find that John W. Maxner assessed in said Roll for real estate, exclusive of three acres of dyke, therein specified, six thousand five hundred dollars, whereas said real estate is, in my estimation, worth the sum of thirteen thousand dollars, I find the real estate occupied by E. and S. Smith, and owned by J. A. Shaw, one of the assessors for 610
the Town of Windsor for the year 1880, which consists for the most part of dyke land, valued in said Roll at fourteen hundred dollars, whereas the said real estate is, in my judgment, worth the sum of three thousand six hundred dollars, I find the real estate of Patrick Rooney in said Roll valued at five thousand dollars, whereas said real estate is worth, in my judgment at least ten thousand dollars. I find the real estate of Bennett Smith, which is designated in said Roll as "Chapel Hill and quarries," valued in said Roll at four thousand and five hundred dollars, whereas the same was purchased by said Bennett Smith in the year 1868 for the sum of two thousand one hundred and fifty pounds, equal to eight thousand three hundred and seventy dollars, and sixty-seven 620
cents of the present Dominion currency; I also found certain other real estate of Bennett Smith, which is designated in said Roll as "fifty-five acres of dyke and farm," valued therein at six thousand dollars, whereas said real estate is, in my judgment, worth the sum of ten thousand dollars. I find certain real estate of the late William Maxner (of David), which is designated in said Roll as "20 $\frac{1}{2}$ acres dyke," valued therein at two thousand dollars, whereas the same is superior dyke and worth the sum of four thousand dollars at least, having been sold a short time ago at the rate of two hundred dollars an acre I find the real estate of John Daniels valued in said Roll at three



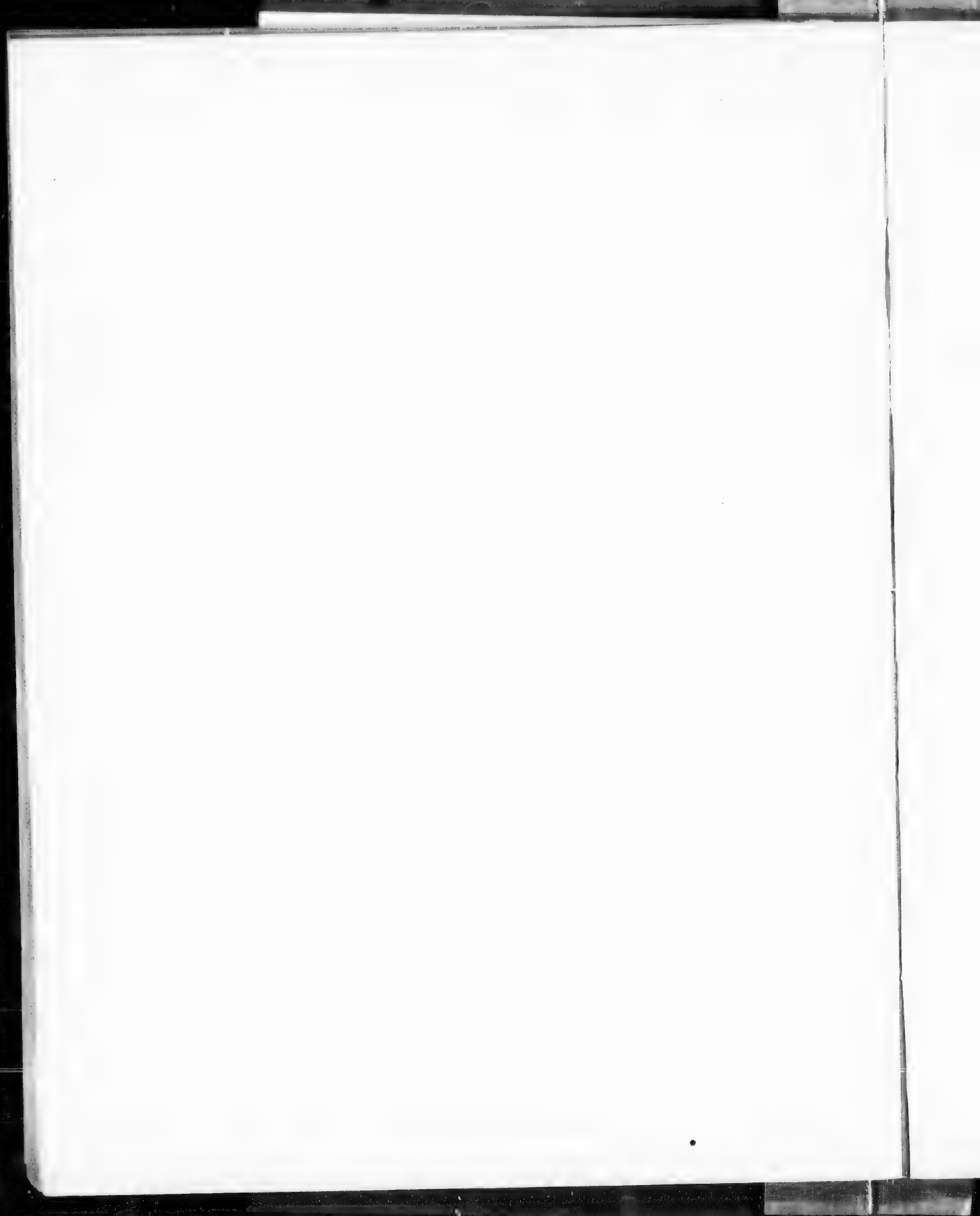
thousand dollars, whereas the same is worth the sum of six thousand dollars. I find the real estate of Harry Murphy valued in said Roll at two thousand five hundred dollars, whereas the same is worth at least the sum of five thousand dollars. I find the real estate assessed in said Roll to William Bacon, valued therein at five thousand five hundred dollars, whereas said real estate is worth the sum of fourteen thousand dollars. I find the real estate assessed in said Roll to E. and S. Smith, as owned by them, valued at four thousand dollars, whereas the same in my judgment, is worth at least the sum of eight thousand dollars. I find the real estate in the occupation of Wilcox Bros. assessed in said Roll at eighteen hundred dollars, whereas the same, in my judgment, is worth five thousand dollars. I find the real estate in occupation of Elijah Harris and W. K. McHeffey, comprising two stores and land on Water Street valued in said Roll at two thousand dollars, whereas the same is worth four thousand dollars. I find the real estate of E. Churchill & Sons, designated in said Roll as "Building Lot, Water St.," 640 valued therein at twelve hundred and fifty dollars, whereas the same was purchased a few years ago by E. Churchill, esquire, from John Keith, of Windsor, for four thousand dollars, as I am advised and believe. I find the real estate of E. Churchill & Sons, designated in said Roll as "Clifton House, &c.," which I believe to be the same property as that designated in the Assessment Roll for 1879 as "Clifton House & Grounds, Plaister quarries and wharf" valued in the Assessment Roll for the year 1880 at six thousand dollars, whereas said real estate was purchased by E. Churchill, esquire, in the year 1871, for the sum of twenty-one thousand six hundred and fifty dollars.

5. I say that at the time of the making of the assessment for said year 1880, the properties hereinbefore referred to were worth, in my judgment, the several valuations 650 as hereinbefore set upon them by me.

WM. O'BRIEN.

Sworn before me at Windsor, in the County of Hants,
the first day of January, A. D., 1881

JOHN W. OUSELEY,
Commissioner Supreme Court, County Hants.



Affidavit of Chas. Wilkins.

HALIFAX S.S.

IN THE SUPREME COURT, 1881.

In the matter of the Assessment of GEORGE C. WIGGINS by the Town of Windsor.

CAUSE.	GEORGE C. WIGGINS, <i>Plaintiff.</i>	660
	<i>vs.</i>	
	THE TOWN OF WINDSOR, <i>Defendant.</i>	

I Charles T. Wilkins, of the Township of Windsor, in the County of Hants, Esquire make oath and say as follows :

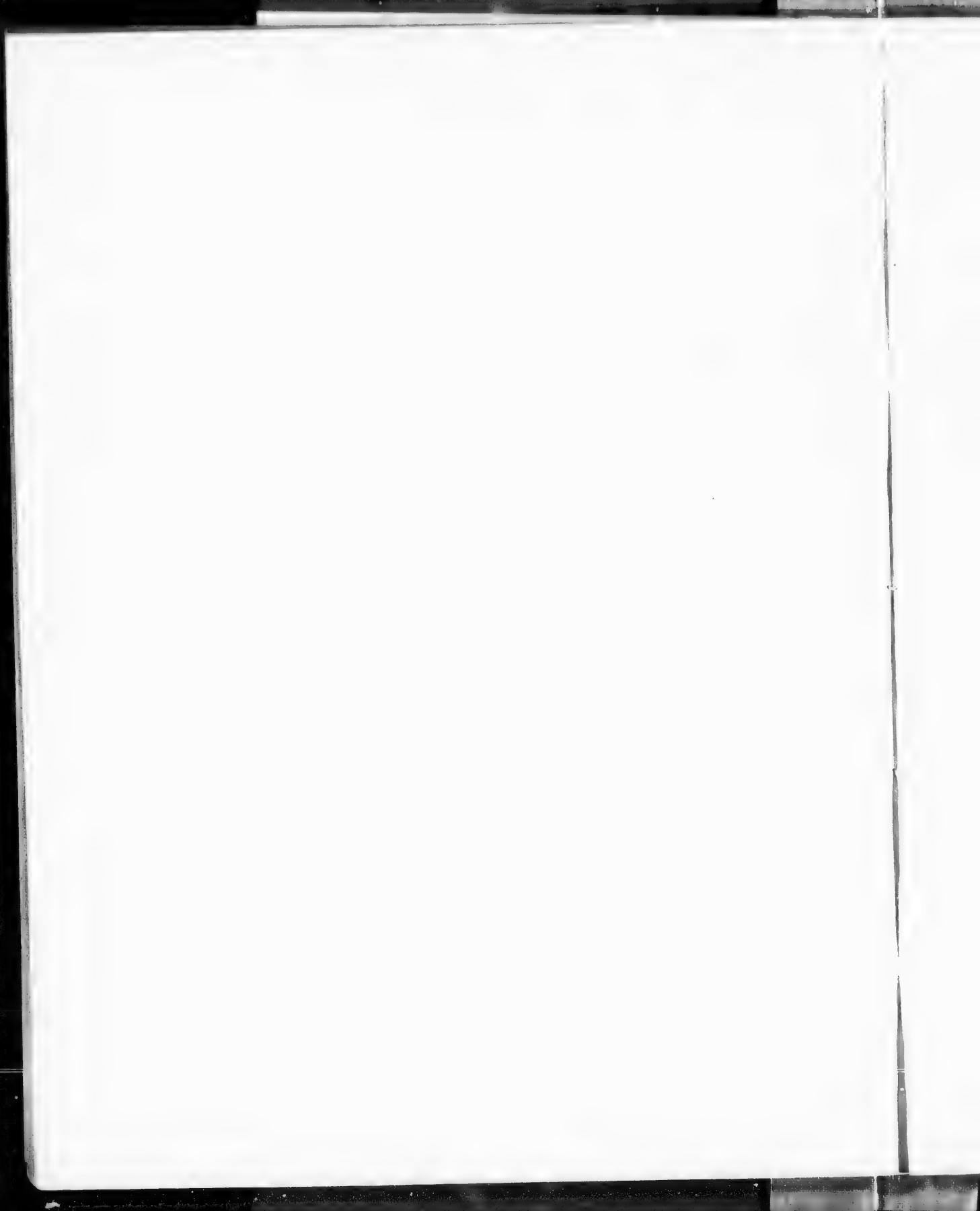
1. I am a freeholder residing in the township of Windsor, where I have resided for sixty years past ; I own and occupy a property adjoining the southeasterly boundary of the Town of Windsor, I also own real estate within said town and am well acquainted with a large proportion of the properties in the Town of Windsor with the exception of those situate more immediately in the business part of said Town.

2. I have read the affidavits of George C. Wiggins and John Jenkins, sworn 670 herein respectively on the fourteenth and thirtieth days of December last past, and I have also examined a copy of the assessment roll for said Town of Windsor for the year 1880.

3. I am well acquainted with the property or real estate upon the said George C. Wiggins, has been assessed in said roll at the sum of Nine thousand and three hundred dollars, and I say that in my judgment said property or real estate is not worth more than the sum of Ten thousand and eight hundred dollars, if it is worth as much.

4. Upon examining said assessment roll I find that in many instances the real estate of persons assessed therein has been valued at a sum not exceeding one half the 680 value thereof, and in several instances not exceeding one third the value whereas the real estate of said George C. Wiggins is assessed therein upon a far higher percentage than that of the generality of other rate payers mentioned therein.

5. I am well acquainted with the properties mentioned and referred to in the



affidavit of John Jenkins, sworn herein as aforesaid, and I say that the values therein set by him upon the said properties are in my judgment just and correct.

I lastly say that in my judgment the assessment of the real estate of said George C. Wiggins for the year 1880, as compared with that of the generality of other proprietors or occupiers mentioned in the assessment roll for said year is disproportionate unequal and excessive, and that as regards said real estate the said George C. Wiggins 690 has been overcharged.

CHARLES T. WILKINS.

Sworn before me at Windsor in the County of
Hants, this 6th day of January, A.D., 1881.

ISAAC CARVER, Commissioner for taking
affidavits in the Supreme Court for the
County of Hants.

Affidavit of John Jenkins.

HALIFAX S.S.

IN THE SUPREME COURT, 1880.

700

In the matter of the Assessment of GEORGE C. WIGGINS by the Town of Windsor.

GEORGE C. WIGGINS, *Plaintiff,*

CAUSE.

vs.

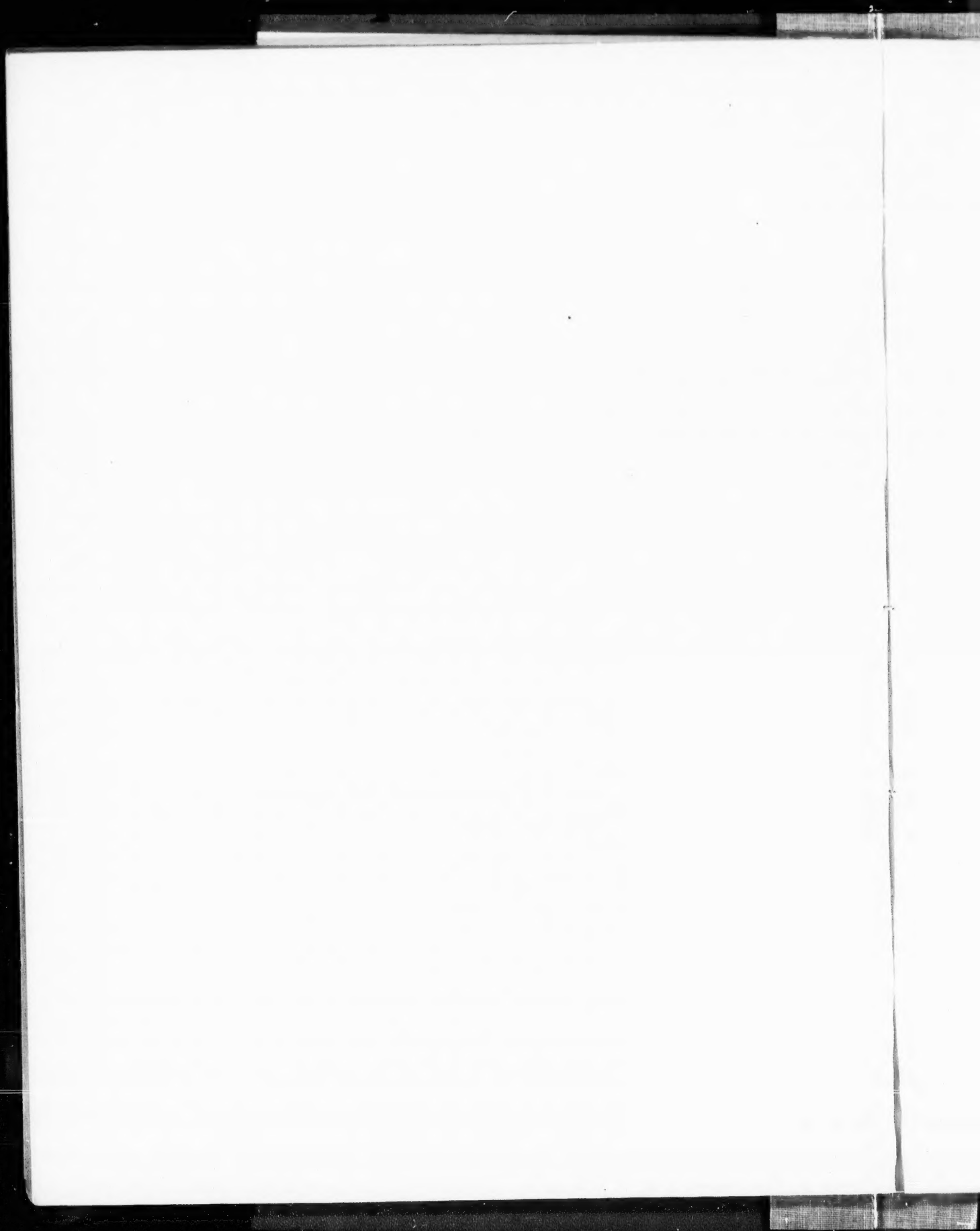
THE TOWN OF WINDSOR, *Defendant.*

I John Jenkins, of the township of Windsor in the County of Hants, farmer, make oath and say as follows:

1. I am a freeholder residing in the Township of Windsor where I have resided for sixty-five years past; I own a large farm adjoining the easterly boundary line of said Town of Windsor, and am well acquainted with the values of a large proportion of the properties situate within said Town. 710

2. I have read the affidavit of George C. Wiggins above named made herein on the fourteenth day of December instant, and I have also examined a copy of the assessment roll for said Town of Windsor for the year 1880.

3. I am well acquainted with the property owned and occupied by said George C. Wiggins, in the said Town of Windsor, upon which he has been assessed in said Roll the sum of nine thousand and three hundred dollars, and I say that in my judg-



ment said property or real estate is not worth more than the sum of ten thousand and eight hundred dollars, if it is worth as much.

4. Upon examining said Assessment Roll for the said Town for the year 1880, I find that the assessment of real estate therein is based generally upon a valuation thereof at a sum far less than the actual value thereof, but that the real estate of said George C. Wiggins is not assessed upon the same general basis but upon a much higher percentage. 720

5. I find John W. Maxner assessed in said Roll for real estate, exclusive of three acres of dyke therein specified, six thousand and five hundred dollars, whereas said real estate is, in my estimation, well worth at least the sum of thirteen thousand dollars. I find the real estate occupied by E. and S. Smith, and owned by J. A. Shaw, one of the assessors for said Town of Windsor for said year 1880, and which consists for the most part of dyke land, valued in said Roll at fourteen hundred dollars, whereas said real estate is, in my estimation, well worth the sum of three thousand and six hundred dollars. I find the real estate of Edward O'Brien, in occupation of William O'Brien, junior, assessed in said Roll at six thousand dollars, whereas said real estate, in my estimation, is well worth the sum of eleven thousand and eight hundred dollars. I am well acquainted with the property or real estate occupied by Patrick Rooney, which is assessed in said Roll at five thousand dollars, and I say that, in my estimation, said real estate is well worth the sum of ten thousand dollars. I am also well acquainted with the real estate of Bennett Smith, designated in said Roll as "fifty-five acres dyke and farm," and valued therein at six thousand dollars, and I say that said real estate is, in my estimation, well worth the sum of ten thousand dollars. I find the real estate of John Daniels valued in said Roll at three thousand dollars, whereas the same, in my judgment, is well worth the sum of six thousand dollars. I find the real estate of Harry Murphy valued in said Roll at two thousand five hundred dollars, whereas the same at the time of said assessment for the said year 1880 was worth, in my judgment, the sum of five thousand dollars. 730 740

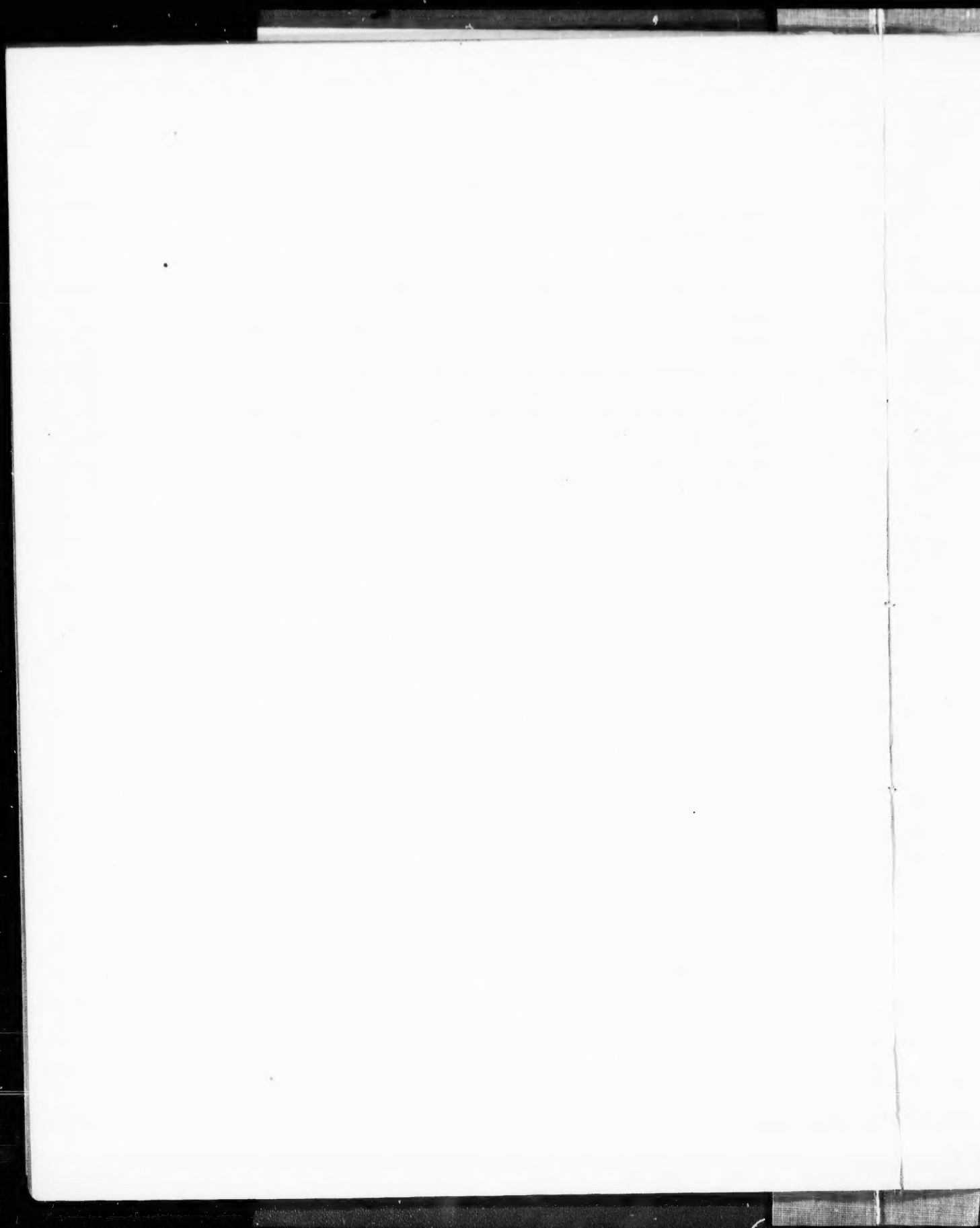
I say that the several properties hereinbefore mentioned were worth in my estimation at the time of said assessment for the Town of Windsor for said year 1880, the several sums hereinbefore specified.

I lastly say that the foregoing are some of the principle instances of assessment of real estate in said Town of Windsor at sums far less than the actual value thereof to which my attention has been drawn, upon examination of said Assessment Roll and upon reading the affidavit of George C. Wiggins, regarding which I can speak with confidence, and as compared with which the assessment of the real estate of said George C. Wiggins is, in my estimation and judgment, excessive and unequal. 750

JOHN JENKINS.

Sworn before me at Wentworth, in the Township of Windsor,
in the County of Hants, and Province of Nova Scotia,
this 30th day of December, A. D. 1880.

ISAAC CARVER,
*Commissioner of taking Affidavits in the Supreme
Court for the County of Hants.*



NAME.	OCCUPIER.	OWNER.	DESCRIPTION.	WARD 1.		WARD 2.		WARD 3.		TOTAL.		GRAND TOT L.
				Real.	Pers.	Real.	Pers.	Real.	Pers.	Real.	Pers.	
John Cox, Senr. John W. Maxner		G. C. Higgins. Self	House, Garden and Stock. Farm and Stock, 3 ac. Dyke	6500 300 1400	700			1000	400	1000 6800	400 700	1400 7500
E. & S. Smith Wm. O'Brien, Jr. James Orr		I. A. Shaw E. O'Brien E. O'Brien	14 acres Dyke and Upland Farm, including Dyke					6000	300	6000	300	6300 1200
Rooney, Patrick McHefey, Nat. John Daniels	N. R.	Self Self Self	12 acres Dyke Farm & Stock, & 53 a. Dyke Farm					5000 1800 400	800 400	5000 1800 3000	800 400	5800 2200 3400
Bennett Smith Harry Murphy E. P. Harris W. K. McHefey & Co.		Self M. G. Allison M. G. Allison	55 acres Dyke and Farm Farm and Stock Shop and Stock Shop and Stock	3000 2500	400 400		800 1200 7000	600 1200		2500 1200 7000	400 7000	2900 8200
Allan Haley, Ship Owners' Mar. Ins. Co. Bennett Smith Wm. Maxner (of David)		J. A. Shaw	Office and Furniture Chapel Hill and Quarries 20 1/4 acres Dyke	4500 2000		1000 300				1000 300	300	1300
Wm. Bacon E. & S. Smith Wilcox Brothers E. Churchill & Sons	N. R.	Col. Laurie Selves Charles Smith	Farm and Dyke Shop, old Store and Stock Building Lot Water St. Clifton House, etc.				1800 1250	4000	5500 4000	500 800	1800 4000	2000 6000 5800